



FAQ | FAST ACT OVERVIEW

FAST Act: Tagging Definitions and What You Need to Know



The FAST Act Modernization and Simplification of Regulation S-K has introduced a new requirement to tag the cover page data for all Forms 10-K, 10-Q, 20-F, 40-F and 8-K with inline XBRL. This mandate is in effect for all large accelerated filers for the fiscal period ending on or after June 15, 2019, with accelerated filers to follow on or after June 15, 2020 and all remaining U.S. GAAP and IFRS filers on or after June 15, 2021.

What is iXBRL?

Inline XBRL or iXBRL is an international standard that merges machine-readable business reporting data into a human-readable HTML page. This allows users to read the HTML document and view the XBRL data in one location.

Who is impacted?

Large accelerated filers will be required to comply starting with their first 10-Q for domestic form filers, or annual 20-F/40-F for international form filers, filed for a fiscal period ending on or after June 15, 2019. Once a filer is mandated to comply with inline XBRL requirements, the cover page of all Forms 10-K, 10-Q, 20-F, 40-F and 8-K filed by the company must be tagged in inline XBRL. (Note: Form 6-K is excluded from this mandate.) This includes Forms 8-K that are not filing with Exhibit 101 tagged financials and all amended forms. To help prepare our clients, we have summarized the iXBRL elements that are required for this mandate on a sample 8-K cover page shown on page 4.

Why is this necessary?

The processes being adopted will reduce the costs and burdens on registrants while continuing to provide all material information to investors. This requirement for iXBRL should improve the readability and navigability of disclosure documents and discourage repetition and disclosure of immaterial information.

FAQ

Is there any other information that needs to be tagged on the 8-K?

In addition to the tags identified on page 4, there are additional tags hidden from view such as the CIK number and amendment flag.

What information should be included in the fields for filers who do not have securities registered under Section 12(b) or have a registered ticker symbol?

SEC General Counsel has now confirmed that these fields should be left blank if the data does not apply to the registrant (confirmed May 14, 2019).

Must the cover pages of all Forms 8-K be tagged in inline XBRL?

Yes. Once a filer is mandated to comply with inline XBRL requirements, the cover page of all Forms 8-K filed by the company must be tagged in inline XBRL. This includes Forms 8-K that are not filing with Exhibit 101 tagged financials and all amended forms.

If a registrant begins to voluntarily file inline XBRL, must they also begin cover page tagging?

No. Registrants who voluntarily file inline XBRL are not required to begin cover page tagging until after they are required to comply with the rule and have filed their first 10-Q in inline XBRL.

Is the SEC requiring the cover pages of specific forms to be tagged in inline XBRL?

Yes. All information on the cover pages of the following forms will be required to be filed in inline XBRL format:

10-K, 10-K/A, 10-KT, 10-KT/A

10-Q, 10-Q/A, 10-QT, 10-QT/A

8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, 8-K15D5/A

20-F, 20-F/A

40-F, 40-F/A

When must filers comply with the cover page tagging requirement?

The requirement for all filers to comply with tagging the cover page directly aligns with the company's phase-in date for the inline XBRL mandate. Therefore, operating companies must comply with filing inline XBRL and tagging the cover pages beginning with fiscal periods ending on or after the following dates:

Filers using U.S. GAAP

Large accelerated filers -
Beginning with fiscal periods ending on or after June 15, 2019.

Accelerated filers -
Beginning with fiscal periods ending on or after June 15, 2020.

All other filers (U.S. GAAP and IFRS) -
Beginning with fiscal periods ending on or after June 15, 2021

Roll over each number to reveal the inline XBRL tagging definitions for cover pages:

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 8-K 1

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): May 2, 2019 2

Donnelley Financial Solutions, Inc. 3
(Exact Name of Registrant as Specified in Its Charter)

Delaware 4
(State or Other Jurisdiction of Incorporation)

001-37728 5
(Commission File Number)

36-4829638 6
(IRS Employer Identification No.)

35 West Wacker Drive, 7
Chicago, Illinois
(Address of Principal Executive Offices)

60601 8
(Zip Code)

(844) 866-4337 9
(Registrant's Telephone Number, Including Area Code)

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

10 Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each Class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock (Par Value \$0.01) 11	DFIN 12	NYSE 13

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company 14

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. 15

Note: There are other iXBRL tags that are not visible on the document, such as CIK number and amendment flag. Reach out to your XBRL team for guidance.

For more information about iXBRL, please download the [eBook here](#).

Inline XBRL tagging definitions for cover pages:

- 1. Document Type (dei_DocumentType):**
The type of document being provided (such as 8-K, 10-K, 10-Q, 485BPOS, etc.).
- 2. Document Period End Date (dei_DocumentPeriodEndDate):**
End date of the period reflected on the cover page if a periodic report. Date of report for 8-Ks.
- 3. Entity Registrant Name (dei_EntityRegistrantName):**
The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC.
- 4. Entity Incorporation State or Country Code (dei_EntityIncorporationStateCountryCode):**
Two-character EDGAR code representing the state or country of incorporation.
- 5. Entity File Number (dei_EntityFileNumber):**
Commission file number.
- 6. Entity Tax Identification Number (dei_EntityTaxIdentificationNumber):**
Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS.
- 7. Entity Address (dei_EntityAddressAddressLine1, dei_EntityAddressCityOrTown, dei_EntityAddressStateOrProvince):**
Entity Address Line One, Entity Address City or Town, Entity Address State or Province.
- 8. Entity Address Postal Zip Code (dei_EntityAddressPostalZipCode):**
Code for the postal or zip code.
- 9. City Area Code (dei_CityAreaCode), Local Phone Number (dei_LocalPhoneNumber):**
Area code of city and local phone number for entity.
- 10. Combination Filings:**
 - Written Communications (dei_WrittenCommunications):**
Checkbox that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as written communications pursuant to Rule 425 under the Securities Act.
 - Soliciting Material (dei_SolicitingMaterial):**
Checkbox that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as soliciting material pursuant to Rule 14a-12 under the Exchange Act.
 - Pre-commencement Tender Offer (dei_PreCommencementTenderOffer):**
Checkbox that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act.
 - Pre-commencement Issuer Tender Offer (dei_PreCommencementIssuerTenderOffer):**
Checkbox that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act.
- 11. Security 12(b) Title (dei_Security12bTitle):**
Title of a 12(b) registered security (e.g., Common shares).
- 12. Trading Symbol (dei_TradingSymbol):**
Trading Symbol of an instrument as listed on an exchange.
- 13. Name of the Exchange on Which a Security Is Registered (dei_SecurityExchangeName):**
- 14. Entity Emerging Growth Company (dei_EntityEmergingGrowthCompany):**
Checkbox if registrant meets the emerging growth company criteria.
- 15. Entity Emerging Growth Company Extended Transition (dei_EntityExTransitionPeriod):**
Check box when EntityEmergingGrowthCompany is "True."

About Donnelley Financial Solutions (DFIN)

DFIN is a leading global risk and compliance company.

We're here to help you make smarter decisions with insightful technology, industry expertise and data insights at every stage of your business and investment lifecycles.

As markets fluctuate, regulations evolve and technology advances, we're there. And through it all, we deliver confidence with the right solutions in moments that matter.

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