



In-Depth Detailed Tagging

Educational Webinar

THANK YOU FOR JOINING US TODAY

The Presentation will start in just a few moments.

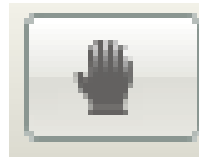
Please put your phone on **MUTE** so that we might cut down on the background static. We encourage you to dial into the conference with your Telephone. If you have dialed in to the WebEx Conference using the audio option through your computer, you may have some trouble with the audio. If that is the case, please utilize the dial in number using your phone instead.



Today's Agenda

- What Detail Tagging involves
 - What facts must be tagged
 - Dimensions
 - Extensions
 - Schedules
 - Rendering
 - “Bleed-Through”
 - Alternate Table Presentation
- How to Effectively Review Your Excel Markup Template
- Best-Case Scenario Timeline
- One Time 30-Day Grace Period
- Time Saving Tips

To Ask a Question:





What is Detail Tagging?

- **Level 1 - 4**

- **Level 1** (Block) – This is also referred to as block tagging, in which an entire note disclosure is tagged with a text block XBRL element and a calendar XBRL element. At a minimum, every disclosure is block tagged.
- **Level 2** (Policy) – Inside a note disclosure, each significant policy is tagged with a text block XBRL element and a calendar XBRL element.
- **Level 3** (Tables) – Inside a note disclosure, each table is tagged with a text block XBRL element. After a table is tagged, each value within the table must also be detail tagged (Level 4). Therefore, anytime there is a Level 3 XBRL element, there will also be Level 4 XBRL elements.
- **Level 4** (Detail) – Inside a note disclosure, each numeric detail is tagged with a numeric XBRL element. This includes each amount (e.g., monetary value, percentage, number, etc.) which is included in both tables and narrative disclosures.



What is Detail Tagging?

- **Level 1 (Block)**

EDGAR

1. General

Basis of Presentation

The accompanying unaudited interim Condensed Consolidated Financial Statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP) for interim financial information. We believe such statements include all adjustments (consisting only of normal recurring adjustments) necessary for the fair presentation of our financial position, results of operations and cash flows at the dates and for the periods indicated. Pursuant to the requirements of the Securities and Exchange Commission (SEC) applicable to quarterly reports on Form 10-Q, the accompanying financial statements do not include all disclosures required by GAAP for annual financial statements. While we believe the disclosures presented are adequate to make the information not misleading, these unaudited interim Condensed Consolidated Financial Statements should be read in conjunction with the Consolidated Financial Statements and related notes included in our Annual Report on Form 10-K for the year ended December 31, 2011. Operating results for the periods presented in this report are not necessarily indicative of the results that may be expected for the calendar year ending December 31, 2012, or any other interim period. Our business is somewhat seasonal with slightly higher freight volumes typically experienced during August through early November in our full-load freight transportation business.



XBRL – Text Block Tag

Note 1 - General	3 Months Ended Mar. 31, 2012
Organization, Consolidation and Presentation of Financial Statements Disclosure [Text Block]	1. General <i>Basis of Presentation</i> <p>The accompanying unaudited interim Condensed Consolidated Financial Statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP) for interim financial information. We believe such statements include all adjustments (consisting only of normal recurring adjustments) necessary for the fair presentation of our financial position, results of operations and cash flows at the dates and for the periods indicated. Pursuant to the requirements of the Securities and Exchange Commission (SEC) applicable to quarterly reports on Form 10-Q, the accompanying financial statements do not include all disclosures required by GAAP for annual financial statements. While we believe the disclosures presented are adequate to make the information not misleading, these unaudited interim Condensed Consolidated Financial Statements should be read in conjunction with the Consolidated Financial Statements and related notes included in our Annual Report on Form 10-K for the year ended December 31, 2011. Operating results for the periods presented in this report are not necessarily indicative of the results that may be expected for the calendar year ending December 31, 2012, or any other interim period. Our business is somewhat seasonal with slightly higher freight volumes typically experienced during August through early November in our full-load freight transportation business.</p>

What is Detail Tagging?

- Level 2 (Policy)

EDGAR

b. Significant Accounting Policies

Principles of Consolidation - The accompanying consolidated financial statements include Knight Transportation, Inc., and its wholly owned and controlled subsidiaries. The Company's minority interests in subsidiaries are not significant. All intercompany accounts and transactions are eliminated upon consolidation.

Joint Venture - In April 2010, the Company collaborated with a non-related investor to form an Arizona limited liability company to source commercial vehicle parts. The Company acquired a 52% interest in this entity. The Company has consolidated the entity's financial results in our consolidated financial statements beginning April 2010 in accordance with ASC 810-10-15-8, Consolidation.

Use of Estimates - The preparation of financial statements in conformity with United States Generally Accepted Accounting Principles ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents - Cash and cash equivalents are comprised of cash, money market funds, and short-term, highly liquid instruments with insignificant interest rate risk and original maturities of three months or less. Cash balances with institutions may be in excess of Federal Deposit Insurance Corporation (FDIC) limits or may be invested in sweep accounts that are not insured by the institution, the FDIC or any other government agency.

XBRL – Policy Text Block Tags

Accounting Policies, by Policy (Policies)	12 Months Ended Dec. 31, 2011
Consolidation, Policy [Policy Text Block]	Principles of Consolidation - The accompanying consolidated financial statements include Knight Transportation, Inc., and its wholly owned and controlled subsidiaries. The Company's minority interests in subsidiaries are not significant. All intercompany accounts and transactions are eliminated upon consolidation.
Interest in Unincorporated Joint Ventures or Partnerships, Policy [Policy Text Block]	Joint Venture- In April 2010, the Company collaborated with a non-related investor to form an Arizona limited liability company to source commercial vehicle parts. The Company acquired a 52% interest in this entity. The Company has consolidated the entity's financial results in our consolidated financial statements beginning April 2010 in accordance with ASC 810-10-15-8, Consolidation.
Use of Estimates, Policy [Policy Text Block]	Use of Estimates - The preparation of financial statements in conformity with United States Generally Accepted Accounting Principles ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

What is Detail Tagging?

- Level 3 (Tables)

EDGAR

4. Income Taxes

Income tax expense consists of the following (in thousands):

	2011	2010	2009
Current income taxes:			
Federal	\$ 6,466	\$ 23,363	\$ 26,858
State	3,602	4,440	4,398
	<u>10,068</u>	<u>27,803</u>	<u>31,256</u>
Deferred income taxes:			
Federal	30,087	10,505	2,925
State	325	325	(849)
	<u>30,412</u>	<u>10,830</u>	<u>2,076</u>
	<u>\$ 40,480</u>	<u>\$ 38,633</u>	<u>\$ 33,332</u>

The effective income tax rate is different than the amount which would be computed by applying statutory corporate income tax rates to income before income taxes. The differences are summarized as follows (in thousands):

	2011	2010	2009
Tax at the statutory rate (35%)	\$ 35,416	\$ 34,197	\$ 29,363
State income taxes, net of federal benefit	2,667	3,258	2,009
Nondeductible driver per diem	1,984	1,890	1,895
Other, net	413	(712)	65
	<u>\$ 40,480</u>	<u>\$ 38,633</u>	<u>\$ 33,332</u>

XBRL – Table Text Block Tags

Note 4 - Income Taxes (Tables)		12 Months Ended		
		Dec. 31, 2011		
		2011	2010	2009
Schedule of Components of Income Tax Expense (Benefit) [Table Text Block]				
Current income taxes:				
Federal		\$6,466	\$23,363	\$26,858
State		3,602	4,440	4,398
		<u>10,068</u>	<u>27,803</u>	<u>31,256</u>
Deferred income taxes:				
Federal		30,087	10,505	2,925
State		325	325	(849)
		<u>30,412</u>	<u>10,830</u>	<u>2,076</u>
		<u>\$40,480</u>	<u>\$38,633</u>	<u>\$33,332</u>
Schedule of Effective Income Tax Rate Reconciliation [Table Text Block]				
		2011	2010	2009
Tax at the statutory rate (35%)		\$35,416	\$34,197	\$29,363
State income taxes, net of federal benefit		2,667	3,258	2,009
Nondeductible driver per diem		1,984	1,890	1,895
Other, net		413	(712)	65
		<u>\$40,480</u>	<u>\$38,633</u>	<u>\$33,332</u>

What is Detail Tagging?

- Level 4 (Details - Narrative Facts)

EDGAR

XBRL – Detail Facts - Narrative

7. Income Taxes

Our effective income tax rate was 38.25% for the three months ended March 31, 2012, compared with 38.45% for the three months ended March 31, 2011. In determining our quarterly provision for income taxes, we use an estimated annual effective tax rate, which is based on our expected annual income, statutory tax rates, best estimate of nontaxable and nondeductible items of income and expense and the ultimate outcome of tax audits.

At March 31, 2012, we had a total of \$17.9 million in gross unrecognized tax benefits, which are a component of other long-term liabilities on our balance sheet. Of this amount, \$11.7 million represents the amount of unrecognized tax benefits that, if recognized, would impact our effective tax rate. The total amount of accrued interest and penalties for such unrecognized tax benefits was \$3.1 million at March 31, 2012.

Note 7 - Income Taxes (Detail) (USD \$) In Millions, unless otherwise specified	3 Months Ended	
	Mar. 31, 2012	Mar. 31, 2011
Effective Income Tax Rate, Continuing Operations	38.25%	38.45%
Unrecognized Tax Benefits	\$ 17.9	
Unrecognized Tax Benefits that Would Impact Effective Tax Rate	11.7	
Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued	\$ 3.1	

What is Detail Tagging?

- Level 4 (Details – Table Facts)

EDGAR

XBRL – Table Text Block Tags

	2011	2010	2009
Tax at the statutory rate (35%)	\$ 35,416	\$ 34,197	\$ 29,363
State income taxes, net of federal benefit	2,667	3,258	2,009
Nondeductible driver per diem	1,984	1,890	1,895
Other, net	413	(712)	65
	<u>\$ 40,480</u>	<u>\$ 38,633</u>	<u>\$ 33,332</u>

Note 4 - Income Taxes (Detail) - Effective Income Tax Rate Reconciliation (USD \$) In Thousands, unless otherwise specified	12 Months Ended		
	Dec. 31, 2011	Dec. 31, 2010	Dec. 31, 2009
Tax at the statutory rate (35%)	\$ 35,416	\$ 34,197	\$ 29,363
State income taxes, net of federal benefit	2,667	3,258	2,009
Nondeductible driver per diem	1,984	1,890	1,895
Other, net	413	(712)	65
	<u>\$ 40,480</u>	<u>\$ 38,633</u>	<u>\$ 33,332</u>

What is Detail Tagging?

- Dimensions

As of March 31, 2012, we had \$42.2 million, \$7.4 million and \$1.7 million of total unrecognized compensation expense related to restricted share units, performance share units, and stock options, respectively, that is to be recognized over the remaining weighted-average period of approximately 2.8 years for restricted share units, 3.5 years for performance share units, and 1.2 years for stock options.

Same US-GAAP
Concept used
multiple times
for three
unique facts

Note 3 - Share-based Compensation (Detail) (USD \$) In Millions, unless otherwise specified		3 Months Ended Mar. 31, 2012
Restricted Share Units [Member]		
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized (in Dollars)		\$ 42.2
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized, Period for Recognition	2 years 10 months	
Performance Share Units [Member]		
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized (in Dollars)		7.4
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized, Period for Recognition	3 years 6 months	
Stock Options [Member]		
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized (in Dollars)		\$ 1.7
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized, Period for Recognition	1 year 2 months	

By applying
dimensions we can
use the same US-
GAAP Concept
'legally' and still
define each fact in a
unique way



What is Detail Tagging?

- **Extensions**
 - Sometimes a US-GAAP Concept just does not exist in the Taxonomy. In that case you can create a custom concept (A.K.A. Extension).

xyzco_ExtensionConceptCashFlowLineItem



What is Detail Tagging?

- **Schedules – are tagged just like Financial Notes**
 - Text Block Tag (Level 1)
 - Table Block Tag (Level 3)
 - Detail Tags (Level 4)

What is Detail Tagging?

- Rendering Consequences
 - Bleed-Through

	Carrying Value	Estimated Fair Value
Senior revolving line of credit	\$ 52.7	\$ 52.7
Senior term loan	\$ 200.0	\$ 200.0
Senior notes	\$ 449.4	\$ 471.8

4. Financing Arrangements

Outstanding borrowings under our current financing arrangements consist of the following (in millions):

	March 31, 2012	December 31, 2011
Senior revolving line of credit	\$ 52.7	\$ 99.8
Senior term loan	200.0	200.0
Senior notes, net of unamortized discount	449.4	471.8
Less current portion of long-term debt	(100.0)	(50.0)
Total long-term debt	\$ 602.1	\$ 699.2

Note 6 - Fair Value Measurements (Detail) - Carrying Amounts and Estimated Fair Values (USD \$) In Millions, unless otherwise specified		Mar. 31, 2012	Dec. 31, 2011
Senior revolving line of credit		\$ 52.7	\$ 99.8
Senior Notes [Member] Carrying Value [Member]			
Senior		449.4	
Senior Notes [Member] Estimated Fair Value [Member]			
Senior		471.8	
Carrying Value [Member] Senior Term Loan [Member]			
Senior		200.0	
Carrying Value [Member]			
Senior revolving line of credit		52.7	
Estimated Fair Value [Member] Senior Term Loan [Member]			
Senior		200.0	
Estimated Fair Value [Member]			
Senior revolving line of credit		52.7	
Senior Term Loan [Member]			
Senior		\$ 200.0	\$ 200.0

What is Detail Tagging?

- **Rendering Consequences**
 - Alternate Table Presentations

Financial Assets (Liabilities) Carried at Fair Value

	Fair Value	Level 1	Level 2	Level 3
March 31, 2012				
Money market funds	\$ 83.5	\$ 83.5	\$ -	\$ -
Investments in unconsolidated affiliates	9.2	-	-	9.2
Derivative assets	84.8	-	84.8	-
Derivative liabilities	(87.0)	-	(87.0)	-
Acquisition contingent consideration payable	(90.7)	-	-	(90.7)
September 30, 2011				
Money market funds	\$ 76.9	\$ 76.9	\$ -	\$ -
Investments in unconsolidated affiliates	9.3	-	-	9.3
Derivative assets	90.8	-	90.8	-
Derivative liabilities	(93.2)	-	(93.2)	-

Note 8 - Fair Value Measurements (Detail) - Financial Assets (Liabilities) Carried at Fair Value (USD \$) In Millions, unless otherwise specified	Mar. 31, 2012	Sep. 30, 2011
Money market funds	\$ 83.5	\$ 76.9
Investments in unconsolidated affiliates	9.2	9.3
Derivative assets	84.8	90.8
Derivative liabilities	(87.0)	(93.2)
Acquisition contingent consideration payable	(90.7)	-
Fair Value, Inputs, Level 1 (Member)		
Money market funds	83.5	76.9
Fair Value, Inputs, Level 2 (Member)		
Derivative assets	84.8	90.8
Derivative liabilities	(87.0)	(93.2)
Fair Value, Inputs, Level 3 (Member)		
Investments in unconsolidated affiliates	9.2	9.3
Acquisition contingent consideration payable	\$ (90.7)	-

What is Detail Tagging?

- **Rendering Consequences**
 - Dimensions destroy the way a table renders

	Carrying Value	Estimated Fair Value
Senior revolving line of credit	\$ 52.7	\$ 52.7
Senior term loan	\$ 200.0	\$ 200.0
Senior notes	\$ 449.4	\$ 471.8

Note 6 - Fair Value Measurements (Detail) - Carrying Amounts and Estimated Fair Values (USD \$) In Millions, unless otherwise specified	Mar. 31, 2012	Dec. 31, 2011
Senior revolving line of credit	\$ 52.7	\$ 99.8
Senior Notes [Member] Carrying Value [Member]		
Senior	449.4	
Senior Notes [Member] Estimated Fair Value [Member]		
Senior	471.8	
Carrying Value [Member] Senior Term Loan [Member]		
Senior	200.0	
Carrying Value [Member]		
Senior revolving line of credit	52.7	
Estimated Fair Value [Member] Senior Term Loan [Member]		
Senior	200.0	
Estimated Fair Value [Member]		
Senior revolving line of credit	52.7	
Senior Term Loan [Member]		
Senior	\$ 200.0	\$ 200.0

What is Detail Tagging?

- **Rendering Consequences**
 - Dimensions destroy the way a table renders

Financial Assets (Liabilities) Carried at Fair Value

	Fair Value	Level 1	Level 2	Level 3
March 31, 2012				
Money market funds	\$ 83.5	\$ 83.5	\$ -	\$ -
Investments in unconsolidated affiliates	9.2	-	-	9.2
Derivative assets	84.8	-	84.8	-
Derivative liabilities	(87.0)	-	(87.0)	-
Acquisition contingent consideration payable	(90.7)	-	-	(90.7)
September 30, 2011				
Money market funds	\$ 76.9	\$ 76.9	\$ -	\$ -
Investments in unconsolidated affiliates	9.3	-	-	9.3
Derivative assets	90.8	-	90.8	-
Derivative liabilities	(93.2)	-	(93.2)	-

Note 8 - Fair Value Measurements (Detail) - Financial Assets (Liabilities) Carried at Fair Value (USD \$) In Millions, unless otherwise specified	Mar. 31, 2012	Sep. 30, 2011
Money market funds	\$ 83.5	\$ 76.9
Investments in unconsolidated affiliates	9.2	9.3
Derivative assets	84.8	90.8
Derivative liabilities	(87.0)	(93.2)
Acquisition contingent consideration payable	(90.7)	
Fair Value, Inputs, Level 1 [Member]		
Money market funds	83.5	76.9
Fair Value, Inputs, Level 2 [Member]		
Derivative assets	84.8	90.8
Derivative liabilities	(87.0)	(93.2)
Fair Value, Inputs, Level 3 [Member]		
Investments in unconsolidated affiliates	9.2	9.3
Acquisition contingent consideration payable	\$ (90.7)	

Reviewing the Excel Markup

	A	B	C	D
1	Note 1 - Basis of Presentation			
2				
3	Organization, Consolidation and Presentation of Financial Statements Disclosure [Text Block]			
4	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock			
5	2012-01-01 - 2012-03-31			
6				
7	Text Block			
8				
9	No Facts in the Narrative			
10				

Note 1 - Basis of Presentation Note 2 - Prepaid Expenses Prepaid Expenses Note 3 - Goodwill Goodwill

Text Block & Narrative Facts

Table Text Block Tags & Facts

	A	B	C	D	E	F	G
1	Note 4 - Stock-based Compensation						
2							
3	Disclosure of Compensation Related Costs, Share-based Payments [Text Block]						
4	us-gaap:DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock						
5	2012-01-01 - 2012-03-31						
6							
7							
8	Concept	Fact	Start Date	End/Instant Date	Source Context	RDG Notes	Client Notes
9	us-gaap:AllocatedShareBasedCompensationExpense	1.1	2012-01-02	2012-03-31	For the thirteen weeks ended March 31, 2012 and April 2, 2011, selling, g		
10	us-gaap:AllocatedShareBasedCompensationExpense	1.1	2011-01-02	2011-04-02	For the thirteen weeks ended March 31, 2012 and April 2, 2011, selling, g		
11	us-gaap:EmployeeServiceShareBasedCompensationNon	8.1		2012-03-31	As of March 31, 2012, there was \$ 8.1 million of total unrecognized comp	New Line item, please review	
12	us-gaap:EmployeeServiceShareBasedCompensationNon	1.9	2012-01-02	2012-03-31	As of March 31, 2012, there was \$ 8.1 million of total unrecognized comp		
13	us-gaap:ShareBasedCompensationArrangementByShare	4	2012-01-02	2012-03-31	The total fair value of shares vested during the thirteen weeks ended Marc		
14	us-gaap:ShareBasedCompensationArrangementByShare	1.9	2011-01-02	2011-04-02	The total fair value of shares vested during the thirteen weeks ended Marc		
15							
16							
17							

Reviewing the Excel Markup

	A	B	C	D	E	F	G
1	Prepaid Expenses and Other Current Assets						
2							
3	Schedule of Other Assets [Table Text Block]						
4	us-gaap:ScheduleOfOtherAssetsTableTextBlock						
5	2012-01-01 - 2012-03-31						
6							
7							
8	Prepaid Expenses and Other Current Assets						
9	<i>Dollars in thousands Shares in thousands</i>						
10		March 31, 2012	December 31, 2011	April 2, 2011			
11	Start Dates						
12	End/Instant Dates	2012-03-31	2011-12-31	2011-04-02	Concept	RDG Notes	Client Notes
13	Prepaid rent	8,014	7,745	7,914	us-gaap:PrepaidRent		
14	Prepaid income taxes	282	1,970	2,908	us-gaap:PrepaidTaxes		
15	Short-term investments	2,697	2,619	2,834	us-gaap:ShortTermInvestments		
16	Other	4,933	5,520	5,472	us-gaap:OtherPrepaidExpenseCurrent		
17		15,926	17,854	19,128	us-gaap:PrepaidExpenseCurrent		
18							



Best Case Scenario Timeline

- **Update/Review time will increase**
 - You will be tagging on average 3-5 times as many concepts as you would in Text Block Tagging
 - Allow enough time for RDG to apply updates and
 - Allow yourself enough time to review & approve the XBRL
- **The following timeline will yield the best filing outcome for your first Detail filing**



XBRL FILING PROCESS

THE FOLLOWING WORK-FLOW CHART OUTLINES THE PREFERRED FILING PROCESS FOR ALL DOCUMENTS THAT ARE TO BE SUBMITTED TO THE SEC IN BOTH EDGAR AND XBRL FORMATS.

- | | |
|---|---|
| 1. 10 Days Prior to Filing Deadline
Most up-to-date draft of Financials and Notes
From Client → RDG | 2. Within 72 Hours of Receipt:
Updated XBRL EXCEL Markup Report
From RDG → Client |
| 3. 5 Days Prior to Filing Deadline
EDGAR-Ready document
From Client → RDG | 4. Within 24 Hours of Receipt:
EDGAR PDF Proof, Updated XBRL EXCEL Markup Report,
XBRL Rendering Proof
From RDG → Client |
| 5. No Later Than 16 Hours Prior to Filing Deadline:
Final Structural Edits to XBRL need to be submitted
(new line items, new notes, re-arranging of line items/notes)
From Client → RDG | 6. As Soon as Possible:
Updated EDGAR PDF Proof, Updated XBRL EXCEL Markup
Report, Updated XBRL Rendering Proof
From RDG → Client |
| 7. No Later Than 6 Hours Prior to Filing Deadline:
Final Numerical/Text Edits to XBRL need to be submitted
From Client → RDG | 8. As Soon as Possible:
Updated EDGAR PDF Proof, Updated XBRL Rendering Proof
From RDG → Client |
| 9. Approval to File:
RDG Conducts Final Validation, Test Filing and Live Filing
From Client → RDG | 10. XBRL Exhibits for posting to Clients Website
From RDG → Client |

} ProForma (Draft) Stage

} EDGAR-Ready (Near-Final) Stage

} Final Edits, Approval

PLEASE SEE THE GLOSSARY OF TERMS ALSO ATTACHED FOR MORE DETAIL.

Please get in touch with us for more information.
Contact: (415) 643-6080 | www.rdgfilings.com

Service you can count on. Experience you can trust.



SAMPLE DETAIL TAGGED XBRL FILING CALENDAR

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
29 July	30	31	1 August <i>Pro-Forma of the Financials & Notes to RDG</i>	2	3 <i>Auditors/Management Sign-off on 10-Q</i>	4 <i>RDG to Send Excel Markup</i>
5	6 <i>EDGAR-ready Draft to RDG for EDGAR/XBRL Conversion*</i>	7 <i>RDG to Send Revised Excel MarkXBRL Proof</i>	8	9 <i>Final Structural/XBRL Edits Due 16 Hrs. Prior to Filing</i>	10 XYZ CO. TARGET FILING DAY <i>Final Edits (Text & Numbers) Due 6 Hrs. Prior to Filing</i>	11
12	13 <i>Don't Push the Deadline Build Yourself A Buffer!</i>	14	15 SEC'S FILING DEADLINE!	16 <i>30-Day Grace Period Begins Today</i>	17	18

* This draft should be in a near-complete state.

** Any edit received after 6 hours prior to filing deadline may result in a delay of the filing.

Please get in touch with us for more information.
Contact: (415) 643-6080 | www.rdgfilings.com

Service you can count on. Experience you can trust.



30-Day Grace Period

- **The SEC does not often give you something. Why not take advantage?**
- **It is NOT a red-flag. The SEC encourages the use of the Grace Period so that the XBRL documents are done properly.**
- **It's an opportunity to take additional time to ensure you have ample opportunity to review your first Detail-Tagged XBRL filing.**
- **Grace Period will Automatically kick in if you do not file XBRL with your 10-Q or 10-K**
- **You will likely need use your grace period if:**
 - **The Detail-Tagged Excel Markup is not reviewed & approved in advance of the drafting of your 2012 Q2.**
 - **If the editorial timelines cannot be met.**



Time Saving Tips

- Provide **proforma with a solid structure** 10-days in advance of planned filing date.
- **Use tables** where possible to group data. Tagging text is slower.
- Focus on the **QUALITY of the US-GAAP Concepts** selected for your XBRL and **less on the rendering**.
- Give 3rd party contributors **drop-dead dates**.
- **Review/Approve the EXCEL Preliminary Markup Report** as soon as you receive it from your Account Manager.
- **Communicate** with your Account Manager about your proposed filing timeline as well as changes to initial plan.



THANK YOU

for your time today.

We appreciate it.

- **RDG is committed to providing the best possible service, and creating the cleanest, most compliant XBRL documents is a fundamental aspect of this service.**
- **It may take a bit of extra time, but we will ensure that your XBRL filings are excellent and absolutely compliant.**

Questions?

