What do I do if the company name on a cover page doesn't match the official SEC name?

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If the fact data for the dei:EntityRegistrantName element does not match the official SEC name for a registrant, your filing will be suspended. Oftentimes, a cover page may not use the official name, particularly in cases where the official name contains the state of incorporation for a company. For example, "Excellent Company /de" may be the official name, but "Excellent Company" is what a filer wants to appear on their cover page.

You can create a hidden fact with the appropriate data and link it to the location of the company name on the cover page. Doing this will also work if the filer is using an image or logo for the company name on the cover page.

To set a hidden fact for the registrant name:

- Select the company name on the cover page. If the company name is an image, you should select a space before or after the image in the document. You cannot use the Inline Fact tool to tag the image directly.
- 2. Click XDX Markup > Inline Fact.
- 3. Set the *Element* to dei:EntityRegistrantName.
- 4. Click Advanced.
- 5. Check the Force Hidden option.
- 6. In the field that becomes available, enter the official SEC name for the registrant.
- 7. Click OK.
- 8. Click Next.
- 9. Set the context information to the period of the report.
- 10. Click Next.
- 11. Click Finish.

It's important to note that this will prevent your filing from being suspended by EDGAR but will still generate a warning when the submission is sent to the SEC. This warning will occur because the EntityRegistrantName element should have a fact value that is visible on the cover page. However, with these extenuating circumstances, the fact value must be hidden unless the registrant chooses to alter the visible company name on the cover page.

- If the official SEC name is contained in the text that is visible on the cover page (as in the case where "Excellent Corp" is the official name and "Excellent Corporation" is the name on the cover page), you can choose to tag only the data that is the official name. In our example, you would select "Excellent Corp" and leave "oration" unselected before using the Inline Fact tool as you normally would. The downside to this is that the fact highlighting in the SEC Inline XBRL Viewer would only highlight part of the name as it appeared on the cover page. However, doing this means that the EDGAR System would accept your filing without any warnings.
- The SEC may add provisions for these types of names in the future.