



SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-9746; 34-74714; 39-2502; IC-31551]

Adoption of Updated EDGAR Filer Manual

AGENCY: Securities and Exchange Commission.

ACTION: Final rule.

SUMMARY: The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual and related rules to reflect updates to the EDGAR system. The updates are being made primarily to support the 2015 US GAAP financial reporting and 2015 EXCH taxonomies; add new form types for registration of Security-based swap data repositories (SDR); revise the Form ID Application Confirmation screen; remove references to the Paper Form ID; and revise Item 1 on submission form type MA-A. The EDGAR system was upgraded to support the new 2015 taxonomies and revised MA-A form functionalities on March 9, 2015. The EDGAR system is scheduled to be upgraded to support the other functionalities on April 13, 2015.

DATES: Effective [Insert date of publication in the Federal Register.] The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [Insert date of publication in the Federal Register].

FOR FURTHER INFORMATION CONTACT: In the Division of Trading and Markets, for questions concerning Form SDR and the revisions for Form MA-A, contact Kathy Bateman at (202) 551-4345, and in the Office of Information Technology, contact Tammy Borkowski at (202) 551-7208.

SUPPLEMENTARY INFORMATION: We are adopting an updated EDGAR Filer Manual, Volume I and Volume II. The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the EDGAR system.¹ It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML website.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: “General Information,” Version 20 (April 2015), and Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 30 (April 2015). The updated manual will be incorporated by reference into the Code of Federal Regulations.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.² Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.³

The EDGAR system will be upgraded to Release 15.1 on April 13, 2015 and will introduce the following changes:

EDGAR will be updated to add new submission form types SDR, SDR/A, SDR-A, and SDR-W. These submission form types can be accessed by selecting the “File SDR” link on the EDGAR Filing Website. Additionally, applicants may construct XML submissions for these

¹ We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on December 15, 2014. See Release No. 33-9692 (December 23, 2014) [79 FR 76878].

² See Rule 301 of Regulation S-T (17 CFR 232.301).

³ See Release No. 33-9692 in which we implemented EDGAR Release 14.3. For additional history of Filer Manual rules, please see the cites therein.

submission types by following the “EDGAR SDR XML Technical Specification” document available on the SEC’s Public Website (<http://www.sec.gov/info/edgar.shtml>).

Submission form types SDR, SDR/A, SDR-A, and SDR-W will include the “Request Confidentiality” check box to allow applicants to select which information to request confidential treatment. After a Form SDR is submitted, SEC staff will review the submission and make a determination of whether the information for which confidential treatment is requested should be made public. EDGAR will disseminate only the content and attached exhibits of the submission that the SEC staff has determined to be public.

The “Form ID Application Confirmation” screen will display four additional labels: “Signature of Authorized Person,” “Printed Name of Signature,” “Title of Person Signing,” and “Notary Signature & Seal to be Placed Here.” This screen will also be updated to include a “Print Window” button to print the completed online Form ID application. The printed application can be signed and notarized by the filer to serve as the authentication document when applying for EDGAR access.

All references to the Paper Form ID have been removed from the Filer Manual. Filers can print the electronic Form ID and use this as the authentication document as explained above.

EDGAR was updated to support the 2015 US GAAP financial reporting taxonomy and the 2015 EXCH taxonomy. A complete listing of supported standard taxonomies is available on <http://www.sec.gov/info/edgar/edgartaxonomies.shtml>.

Item 1 “Identifying Information” on submission type MA-A was updated for the following question: “Changes: Are there any changes in this annual update to information provided in the municipal advisor’s most recent Form MA, other than the updated Execution Page?” If filers select “No” as a response to the question, then all fields will be disabled on submission type MA-A with the exception of “Execution” and “Filer Information” tabs and the “Fiscal Year End

Information” field on Item 1. Alternatively, if filers select “Yes” to the question, then they must update applicable items on submission type MA-A.

Along with the adoption of the Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of today’s revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51.

The updated EDGAR Filer Manual will be available for website viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You may also obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m.

Since the Filer Manual and the corresponding rule changes relate solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA).⁴ It follows that the requirements of the Regulatory Flexibility Act⁵ do not apply.

The effective date for the updated Filer Manual and the rule amendments is [Insert date of publication in the Federal Register]. In accordance with the APA,⁶ we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 15.1 is scheduled to become available on April 13, 2015. The Commission believes that establishing an effective date less than 30 days after publication of these

⁴ 5 U.S.C. 553(b).

⁵ 5 U.S.C. 601 - 612.

⁶ 5 U.S.C. 553(d)(3).

rules is necessary to coordinate the effectiveness of the updated Filer Manual with the system upgrade.

Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,⁷ Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,⁸ Section 319 of the Trust Indenture Act of 1939,⁹ and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.¹⁰

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

TEXT OF THE AMENDMENT

In accordance with the foregoing, Title 17, Chapter II of the Code of Federal Regulations is amended as follows:

PART 232 - REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS

1. The authority citation for Part 232 continues to read in part as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 et seq.; and 18 U.S.C. 1350.

2. Section 232.301 is revised to read as follows:

⁷ 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

⁸ 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

⁹ 15 U.S.C. 77sss.

¹⁰ 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

§232.301 EDGAR Filer Manual.

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,” Version 20 (April 2015). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 30 (April 2015). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 4 (October 2014). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You must comply with these requirements in order for documents to be timely received and accepted. The EDGAR Filer Manual is available for Web site viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

By the Commission.

Brent J. Fields
Secretary

April 13, 2015

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