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SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 232 and 274

[Release Nos. 33-10467; 34-82830; 39-2520; IC-33041]

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. The EDGAR system is scheduled to be upgraded on March 12, 2018.

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 Investment Management, for questions concerning Form N-POR and Form N-CEN, contact Heather Fernandez at (202) 551-6708 and for questions concerning submission form type 486BXT, contact Shawn Davis at (202) 551-6413. In the Division of Trading and Markets, for questions concerning Form 13H, contact Richard Holley at (202) 551-5614. In the Division of Economic and Risk Analysis, for questions concerning the updated XBRL taxonomies, contact Brian Hankin at (202) 551-8497. In the Office of Strategic Initiatives, for questions concerning Form ID, contact Christian Windsor at (202) 551-3419 or Mellissa Duru at (202) 551-3757. In the Division of Corporation Finance, for questions concerning the draft registration statements on form type DRS and DRS/A, the draft offering statements on form type DOS and DOS/A, and submission form type

SF-1MEF, contact Heather Mackintosh at (202) 551-8111. In the Office of Municipal Securities, for questions concerning Form MA-I and Form MA-I/A, contact Ahmed Abonamah at (202) 551-3887.

SUPPLEMENTARY INFORMATION: We are adopting an updated EDGAR Filer Manual, Volume I and Volume II, and making corresponding rule and form amendments. 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 30) (March 2018), and Volume II, entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 45 (March 2018). 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 and Filer Manual will be updated in Release 18.1 and will reflect the following changes.

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 8, 2017. See Release No. 33-10444 (December 8, 2017) [83 FR 2369].

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

³ See Release No. 33-10385 (July 6, 2017) [82 FR 35062] (implementing revisions to reflect EDGAR Release 17.2. For additional history of EDGAR Filer Manual revisions, please see the citations therein).

The Form ID entry screen will be revised to allow filers that are applying for access codes to indicate whether they intend to submit a draft registration statement or draft offering statement. Clarifying instructions will be added to Chapter 3 (Becoming an EDGAR Filer) of the EDGAR Filer Manual, Volume I and a technical conforming amendment will be made to Form ID.

EDGAR will be revised to add the submission form type SF-1MEF, which will allow registrants to register additional securities pursuant to Rule 462(b) of the Securities Act of 1933 (the “Securities Act”) to a prior related effective registration statement filed on Form SF-1. Corresponding changes have been made to Chapter 3 (Index to Forms), Chapter 4 (Filing Fee Information) and Appendix C (EDGAR Submission Types) of the EDGAR Filer Manual, Volume II.

EDGAR will also be revised to add submission form type 486BXT for post-effective amendments to Form N-2 filed pursuant to Securities Act Rule 486(b)(1)(iii) to designate a new effective date for a post-effective amendment previously filed pursuant to Securities Act Rule 486(a). Corresponding changes have been made to Chapter 3 (Index to Forms) and Appendices A (Messages Reported by EDGAR) and C (EDGAR Submission Types) of the EDGAR Filer Manual, Volume II.

EDGAR will be updated to allow multiple accession numbers and series IDs in the header of NPORT-EX and NPORT-EX/A submissions. This will allow the filer to make a single submission for multiple series. Clarifying changes have been made to Appendix A, (Messages Reported by EDGAR) and Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions) of the EDGAR Filer Manual, Volume II.

In Release No. 33-10332 (March 31, 2017) [82 FR 17545] the Commission adopted revisions to certain Commission forms to add checkboxes to the cover pages to the forms to enable registrants to indicate their status as an Emerging Growth Company, as defined in Section 6(e) of the Securities Act, and to indicate whether they were opting out of the extended transition period for complying with any new or revised financial accounting standards. Updates are being made in EDGAR Release 18.1 to allow filers submitting draft registration statements on submission form type DRS and DRS/A to provide similar indications when submitting those submission form types. Corresponding changes will be made to Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions) of the EDGAR Filer Manual, Volume II.

EDGAR Release 18.1 will revise EDGAR to allow investment company filers to skip Part C of submission Forms N-CEN and N-CEN/A if all of their series are terminated. Clarifying changes have been made to Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II.

EDGAR Release 18.1 will revise EDGAR to allow filers to sort the dates provided in Items 3 and 4 of submission form types MA-I and MA-I/A in reverse chronological order. Clarifying changes have been made to Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II.

Instructions in the EDGAR Filer Manual will be revised to clarify that filers of Form 13H who are natural persons and who do not have a Tax Identification Number or TIN, should enter “00-0000000” in lieu of the TIN. Natural person filers should immediately discontinue the practice of providing their Social Security number in that field. Corresponding changes will be made to Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II.

In EDGAR Release 18.1, the EDGAR system will be upgraded to support the 2018 XBRL Taxonomies and updated SEC taxonomies COUNTRY, CURRENCY, EXCH and NAICS. Please see <https://www.sec.gov/info/edgar/edgartaxonomies.shtml> for a complete listing of supported standard taxonomies. Conforming changes have been made to Chapter 5 (Constructing and Transmitting Online Submissions) and Chapter 6 (Interactive Data) of the EDGAR Filer Manual, Volume II.

EDGAR Release 18.1 will revise the EDGAR system to suspend ABS-EE and ABS-EE/A submissions (along with Combined 10-D/ABS-EE submissions and their amendments) if the Reporting Period Begin Date is after the Reporting Period End Date. Clarifying changes have been added to Appendix A (Messages Reported By EDGAR) of the EDGAR Filer Manual, Volume II.

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 <https://www.sec.gov/info/edgar/edmanuals.htm>. 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 a.m. and 3 p.m.

Since the Filer Manual and the corresponding rule and form amendments 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 related rule and form 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 Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual and related rule and form amendments with these system upgrades and to provide updated instructions for filers of Form 13H in a timely manner.

Statutory Basis

We are adopting the amendments to Regulation S-T under the authority in Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,⁷ Sections 3, 12, 13, 14, 15, 15B, 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

⁴ 5 U.S.C. 553(b)(A).

⁵ 5 U.S.C. 601-612.

⁶ 5 U.S.C. 553(d)(3).

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

⁸ 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78o_4, 78w, and 78ll.

⁹ 15 U.S.C. 77sss.

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

We are adopting the technical conforming amendment to Form ID under the authority in Section 19(a) of the Securities Act,¹¹ Sections 3(b), 13(a), 23(a), and 35A of the Exchange Act,¹² Section 319 of the Trust Indenture Act of 1939¹³ and Sections 30 and 38 of the Investment Company Act of 1940.¹⁴

List of Subjects

17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

17 CFR Part 274

Investment companies, Reporting and recordkeeping requirements, Securities.

Text of the Amendments

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. 77c, 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, unless otherwise noted.

¹¹ 15 U.S.C. 77s(a).

¹² 15 U.S.C. 78c(b), 78m(a), 78w(a), and 78ll.

¹³ 15 U.S.C. 77sss.

¹⁴ 15 U.S.C. 80a-29, and 80a-37.

2. Section 232.301 is revised to read as follows:

§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 forth 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 30 (March 2018). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 45 (March 2018). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 6 (January 2017). 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 website viewing and printing; the address for the Filer Manual is <https://www.sec.gov/info/edgar/edmanuals.htm>. 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: <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

PART 274 - FORMS PRESCRIBED UNDER THE INVESTMENT COMPANY ACT OF 1940

3. The authority citation for part 274 continues to read in part as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78c(b), 78l, 78m, 78n, 78o(d), 80a-8, 80a-24, 80a-26, 80a-29, and Pub. L. 111-203, sec. 939A, 124 Stat. 1376 (2010), unless otherwise noted.

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4. Form ID (referenced in §§239.63, 249.446, 269.7 and 274.402 of this chapter) is amended to add in “PART I—APPLICATION FOR ACCESS CODES TO FILE ON EDGAR” the following text and checkbox “Access codes will be used to submit draft registration or draft offering statement. ☐”

Note: The text of Form ID does not, and the amendment will not, appear in the Code of Federal Regulations.

By the Commission.

Dated: March 8, 2018.

Brent J. Fields,
Secretary.

[FR Doc. 2018-05238 Filed: 3/15/2018 8:45 am; Publication Date: 3/16/2018]