

**SECURITIES AND EXCHANGE COMMISSION**

**17 CFR Part 232**

**[Release Nos. 33-10645; 34-86070; 39-2526, IC-33504]**

**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 (“EDGAR Filer Manual” or “Filer Manual”) and related rules. The EDGAR system was upgraded on June 10, 2019.

**DATES:** Effective July 1, 2019. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the *Federal Register* as of July 1, 2019.

**FOR FURTHER INFORMATION CONTACT:** For questions concerning Form ID, contact EDGAR Filer Support at (202) 551-8900. In the Division of Economic and Risk Analysis, for questions concerning Inline XBRL, inclusion of HTML in EDGAR submissions, or retired taxonomies, contact Mike Willis at (202) 551-6627. In the Office of Municipal Securities, for questions regarding Forms MA, MA-A and MA/A, contact Ahmed A. Abonamah at (202) 551-3887. In the Division of Trading and Markets, for questions concerning Form ATS-N, contact Michael R. Broderick at (202) 551-5058. In the Division of Investment Management, for questions concerning the rescission of Form N-SAR, contact Heather Fernandez at (202) 551-6708.

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

The revisions to the Filer Manual reflect changes within EDGAR Filer Manual, Volume I: “General Information,” (Version 33) and EDGAR Filer Manual, Volume II: “EDGAR Filing,” (Version 51) (June 2019). The updated Filer Manual is 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.<sup>2</sup> Filers should consult the Filer Manual in conjunction with our rules governing mandated electronic filings when preparing documents for electronic submission.

The EDGAR System was updated in Release 19.2 and corresponding amendments to the Filer Manual are being made to reflect the changes described below.

EDGAR Release 19.2 introduced changes to the EDGAR Filer Management Interface that provide a more modernized interface for completing an application for EDGAR access using the Form ID. Volume I of the Filer Manual is being revised to provide filers with instructions to use the more modernized interface to complete and submit Form ID. See Chapter 3 (Becoming an EDGAR Filer) of the EDGAR Filer Manual, Volume I: “General Information.”

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<sup>1</sup> 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 March 12, 2018. See Release No. 33-10615 (March 12, 2019) [84 FR 12073].

<sup>2</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

In Release 33-10618,<sup>3</sup> the Commission modernized and simplified certain requirements of Regulation S-K and related rules and forms, and made parallel amendments to several rules and forms applicable to investment companies and investment advisers. As part of those amendments, filers are required to tag in Inline XBRL information on the cover pages of annual reports on Forms 10-K, 20-F and 40-F, quarterly reports on Form 10-Q, and current reports on Form 8-K. EDGAR has been updated to provide filers with the ability to include cover page tags within any Inline XBRL document set for submission form types 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, 20FR12B, 20FR12B/A, 20FR12G, 20FR12G/A, 40-F, 40-F/A, 40FR12B, 40FR12B/A, 40FR12G, and 40FR12G/A. EDGAR validation has been enhanced to help filers identify any required tags that are missing or incomplete. Please refer to Chapter 5 (Constructing Attached Documents and Document Types), Chapter 6 (Interactive Data), and Appendix E (Automated Conformance Rules for EDGAR Data Fields) of the EDGAR Filer Manual, Volume II: “EDGAR Filing.”

In addition, EDGAR has been updated to permit HTML documents that are included in online submissions to include references to modules and segments constructed in either ASCII or HTML format. See Chapter 5 (Constructing Attached Documents and Document Types), Chapter 6 (Interactive Data), and Appendix A (Messages Reported by EDGAR) of the EDGAR Filer Manual, Volume II: “EDGAR Filing.”

EDGAR Release 19.2 made changes to how Schedule C of submission form type MA/A and MA-A presents a “Summary of Schedule C Changes” button to display only newly added, edited, or deleted entries. Explanations of the changes are being added to Chapter 8 (Preparing

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<sup>3</sup> See FAST Act Modernization and Simplification of Regulation S-K, Release 33-10618 (March 20, 2019) [84 FR 12674].

and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II: “EDGAR Filing.”

Submission form types ATS-N, ATS-N/MA, ATS-N/UA, ATS-N/CA, ATS-N/OFA, ATS-N-C, and ATS-N-W were updated with revised error messages to indicate that invalid characters are not allowed in free-text fields. Filers should refer to Chapter 5 (Constructing Attached Documents and Document Types) of the EDGAR Filer Manual, Volume II: “EDGAR Filing” for more details on EDGAR acceptable characters. See Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II: “EDGAR Filing.”

In EDGAR Release 19.2, the EDGAR system was updated to support the 2019 IFRS Taxonomy. Also, EDGAR no longer supports the superseded 2017 US-GAAP, 2017EXCH and 2016 CURRENCY Taxonomies.<sup>4</sup>

In Release 33-10231,<sup>5</sup> the Commission rescinded Form N-SAR as of June 1, 2018.<sup>6</sup> Following a full year from the rescission of Form N-SAR, this Release removes Volume III and amends Section 301 of Regulation S-T by removing the fourth sentence “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).” In addition, the EDGAR Filer Manual is being updated to inform filers that EDGAR will no longer accept submissions of Form N-SAR and related subtypes.

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 the

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<sup>4</sup> Please see <https://www.sec.gov/info/edgar/edgartaxonomies.shtml> for a complete list of supported standard taxonomies.

<sup>5</sup> See Investment Company Reporting Modernization, Release No. 33-10231 (Oct. 13, 2016) [81 FR 81870].

<sup>6</sup> As an accommodation for certain filers, EDGAR continued acceptance of Form N-SAR and related subtypes through June 30, 2019. See Adoption of EDGAR Filer Manual, Release No. 33-10518 (July 10, 2018) [83 FR 33119].

current 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 is 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.

Because 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”).<sup>7</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>8</sup> do not apply.

The effective date for the updated Filer Manuals and the related rule and form amendments is July 1, 2019. In accordance with the APA,<sup>9</sup> 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 Manuals with these system upgrades.

#### 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,<sup>10</sup> Sections 3, 12, 13, 14, 15, 15B, 23, and 35A of

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<sup>7</sup> 5 U.S.C. 553(b)(A).

<sup>8</sup> 5 U.S.C. 601-612.

<sup>9</sup> 5 U.S.C. 553(d)(3).

<sup>10</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

the Securities Exchange Act of 1934,<sup>11</sup> Section 319 of the Trust Indenture Act of 1939,<sup>12</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>13</sup>

### **List of Subjects in 17 CFR Part 232**

Incorporation by reference, 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, 7201 *et seq.*; and 18 U.S.C. 1350, unless otherwise noted.

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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 33 (June 2019). The requirements for filing on EDGAR are set forth in

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<sup>11</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78o-4, 78w, and 78ll.

<sup>12</sup> 15 U.S.C. 77sss.

<sup>13</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 51 (June 2019). 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 at 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>.

By the Commission.

Dated: June 7, 2019

Jill M. Peterson,  
Assistant Secretary.