



**8011-01p**

**SECURITIES AND EXCHANGE COMMISSION**

**17 CFR Part 232**

**[Release Nos. 33-10324; 34-80182; 39-2516; IC-32527]**

**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 new online version of the Transfer Agent submission form types; provide for the ability for filers to submit duplicate filings for submission form type 10-D; and provide for the ability for filers to upload the notarized authentication document and the power of attorney as separate CORRESP documents when submitting a request to manually update their EDGAR filing passphrase. The EDGAR system was upgraded to support the US GAAP 2017 Taxonomy on March 6, 2016. The EDGAR system is scheduled to be upgraded to support the other functionalities on March 13, 2017.

**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 Corporation Finance, for questions concerning Form ABS-EE and Regulation A submission form types, contact Vik Sheth at (202) 551-3818; in the Division of Trading and Markets, for questions concerning Form TA and Form X-17A-5, contact Kathy Bateman at (202) 551-4345; in the Office of Investment

Management, for questions concerning Form N-MFP, contact Heather Fernandez at (202) 551-6708; and in the Division of Economic and Risk Analysis, for questions concerning eXtensible Business Reporting Language (XBRL), contact Walter Hamscher at (202) 551-5397.

**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.<sup>1</sup> 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 27 (March 2017) and Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 41 (March 2017). 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.<sup>2</sup> Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>3</sup>

The EDGAR system will be upgraded to Release 17.1 on March 13, 2017 and will introduce the following changes:

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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 January 30, 2017. See Release No. 33-10295 (February 08, 2017) [82 FR 9680].

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

<sup>3</sup> See Release No. 33-10295 in which we implemented EDGAR Release 17.0.2. For additional history of Filer Manual rules, please see the citations therein.

The Microsoft InfoPath templates used to file Transfer Agent forms TA-1, TA-1/A, TA-2, TA-2/A, and TA-W will be retired on March 10, 2017. Effective March 13, 2017, filers must use the new online version of the forms application available on the EDGAR Filing Website to file Transfer Agent forms. This web-based application will replace the corresponding Microsoft InfoPath templates that were previously used to file these forms. Filers will no longer need to purchase the 3rd party InfoPath application (which has been discontinued by Microsoft) in order to file the Transfer Agent forms. Filers can access Transfer Agent forms by selecting the ‘File Transfer Agent Forms’ link on the EDGAR Filing Website.

Chapter 8 (Preparing and Transmitting EDGARLite Submissions) of the “EDGAR Filer Manual, Volume II: EDGAR Filing” will be retired. Two new sections, ‘File Transfer Agent Forms’ and ‘Completing a Transfer Agent Form’ will be added to the former Chapter 9 (new Chapter 8 - Preparing and Transmitting Online Submissions) of the “EDGAR Filer Manual, Volume II: EDGAR Filing” to guide filers through the filing process.

Filers can continue to construct XML submissions as described in the XML Technical Specification documents for Transfer Agent forms, and submit them via the EDGAR Filing Website.

EDGAR will be updated to allow filers to submit duplicate filings for submission form type 10-D. The 10-D distribution reports for ABS entities can have multiple deals in which each deal will report on the 10-D generating a CIK with multiple reports for the same period.

EDGAR will be upgraded to allow filers to provide up to four digits after the decimal point for the “Price per security” field for submission form types DOS, DOS/A, 1-A, 1-A/A, 1-A POS, 1-K, 1-K/A, 1-Z, and 1-Z/A.

EDGAR will be upgraded to include the following changes to ABS-EE and ABS-EE/A:

- The restriction on future dates for ABS-EE and ABS-EE/A in the “End Period Date” EDGAR Header Tag will be removed.
- ABS-EE filings will be suspended if the EX-102 XML attachment fails validation.
- In addition, the ABS-EE Asset Data schema will be updated with the following changes:
  - Debt Securities ABS Asset Class: Item 5(d)(8) will be renamed to Actual Interest Collection Amount.
  - Filers will be able to provide future dates through December 31, 2150 in response to Asset Class Items that require a date.

For more information, see the updated "EDGAR ABS XML Technical Specification" document available on the SEC's Public Website (<https://www.sec.gov/info/edgar/tech-specs>).

Filers will be able to provide underscores (“\_”) in any portion of the “Notification E-mail Address” and “Submission Contact E-mail Address” fields within X-17A-5 and X-17A-5/A submissions. In addition, all ASCII character validations will be removed for broker-dealer entity name fields for submission form types X-17A-5 and X-17A-5/A. Broker-dealers can submit the aforementioned filings, irrespective of the ASCII characters in those fields.

Submission form types SDR, SDR/A, SDR-A, and SDR-W will no longer require the XBRL `dei:EntityFilerCategory` element to be provided to enable the following XBRL document Types to pass validation:

- EX-99.SDR K.INS (Traditional XBRL)
- EX-99.SDR L.INS (Traditional XBRL)
- EX-99.SDR K (Inline XBRL)

- EX-99.SDR L (Inline XBRL)

Submission types N-MFP2 and N-MFP2/A will be updated to allow filers to choose both “Exempt Government” and “Treasury” as the category of the fund in Item A.10 of the form. For more information, see the updated "EDGAR Form N-MFP2 XML Technical Specification" document located on the SEC's Public Website (<https://www.sec.gov/info/edgar/tech-specs>).

Filers will now be able to upload the notarized authentication document and the power of attorney as separate CORRESP documents when submitting a request to manually update their passphrase on the EDGAR Filer Management Website (<https://www.filermanagement.edgarfiling.sec.gov>).

On March 6, 2017, the EDGAR system was upgraded to Release 17.0.3 and now supports the US GAAP 2017 Taxonomy; 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. Taxonomy Disclosure Templates have been made available to be used as part of the filer’s extension taxonomy based on examples in the Taxonomy Implementation Guides. Please see *Release Notes for US GAAP 2017* for more details.

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 10:00 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).<sup>4</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>5</sup> 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,<sup>6</sup> 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 17.1 is scheduled to become available on March 13, 2017. 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 with these system upgrades.

#### 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,<sup>7</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,<sup>8</sup> Section 319 of the Trust Indenture Act of 1939,<sup>9</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>10</sup>

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<sup>4</sup> 5 U.S.C. 553(b)(A).

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

<sup>6</sup> 5 U.S.C. 553(d)(3).

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

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

<sup>9</sup> 15 U.S.C. 77sss.

<sup>10</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

## 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. 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.

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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 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 27 (March 2017). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 41 (March 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:

[http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

By the Commission.

Brent J. Fields  
Secretary

March 13, 2017

[FR Doc. 2017-06290 Filed: 3/30/2017 8:45 am; Publication Date: 3/31/2017]