



## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR Part 232

[Release Nos. 33-11235; 34-98419; 39-2552; IC-34998]

#### Adoption of Updated EDGAR Filer Manual

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (“Commission”) is adopting amendments to Volume II of the Electronic Data Gathering, Analysis, and Retrieval system Filer Manual (“EDGAR Filer Manual” or “Filer Manual”) and related rules and forms. EDGAR Release 23.3 will be deployed in the EDGAR system on September 18, 2023.

**DATES:** *Effective date:* [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]. The incorporation by reference of the revised 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:** For questions regarding the amendments to Volume II of the Filer Manual, please contact Rosemary Filou, Deputy Director and Chief Counsel, Dan Chang, Senior Special Counsel, or Lidian Pereia, Senior Special Counsel, in the EDGAR Business Office at (202) 551-3900. For questions regarding Form N-CR, the new submission types for Form N-MFP, or Form N-CEN, please contact Heather Fernandez, Financial Analyst, in the Division of Investment Management at (202) 551-6708. For questions regarding new Form F-SR or the new Inline XBRL exhibit (EX-26), please contact Robert Errett, in the Division of Corporation Finance at (202) 551-3419. For questions concerning taxonomies or schemas, please contact the Office of Structured Disclosure in the Division of Economic and Risk Analysis at (202) 551-5494.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated Filer Manual, Volume II: “EDGAR Filing,” Version 67 (September 2023) and amendments to 17 CFR 232.301 (“Rule 301”). The updated Filer Manual is incorporated by reference into the Code of Federal Regulations.

## **I. BACKGROUND**

The Filer Manual contains information needed for filers to make submissions on EDGAR. 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>1</sup> Filers must consult the Filer Manual in conjunction with our rules governing mandated electronic filings when preparing documents for electronic submission.

## **II. EDGAR SYSTEM CHANGES AND ASSOCIATED MODIFICATIONS TO VOLUME II OF THE FILER MANUAL**

EDGAR is being updated in EDGAR Release 23.3, and corresponding amendments to Volume II of the Filer Manual are being made to reflect these changes, as described below.<sup>2</sup>

### Money Market Fund Reform

On July 12, 2023, the Commission adopted amendments to certain rules that govern money market funds under the Investment Company Act of 1940.<sup>3</sup> Among other things, the amendments required Form N-CR to be filed as a structured XML filing and introduced new submission types for Form N-MFP: N-MFP3 and N-MFP3/A.

EDGAR Release 23.3 introduces a pilot phase for filing the structured XML Form N-CR and the new submission types for Form N-MFP as follows:

- Filers may submit submission types N-CR and N-CR/A (a) using the new online

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<sup>1</sup> See Rule 301 of Regulation S-T.

<sup>2</sup> EDGAR Release 23.3 will be deployed on September 18, 2023.

<sup>3</sup> Money Market Fund Reforms; Form PF Reporting Requirements for Large Liquidity Fund Advisers; Technical Amendments to Form N-CSR and Form N-1A, Release 33-11211 (July 12, 2023) [88 FR 51404 (Aug. 3, 2023)].

form available on the EDGAR Filing Website (see Chapter 8 of the EDGAR Filer Manual, Volume II), or (b) by constructing them in accord with the "EDGAR Form N-CR XML Technical Specification" document that will be updated and posted on <https://www.sec.gov/edgar/filerinformation/current-edgar-technical-specifications>.

- Filers must construct submission types N-MFP3 and N-MFP3/A according to the new "EDGAR Form N-MFP3 XML Technical Specification" document available on <https://www.sec.gov/edgar/filerinformation/current-edgar-technical-specifications>.
- Until June 11, 2024, new submission types N-MFP3 and N-MFP3/A and the XML version of Form N-CR will be available as test filings only, and, as with all test filings, testers are strongly encouraged to create and submit fictional data.
- Starting June 11, 2024, new submission types N-MFP3 and N-MFP3/A and the XML version of Form N-CR will be available as both test and live filings. In addition, Form N-CR filers will no longer be able to file using EDGARLink Online and Form N-MFP filers will no longer be able to submit N-MFP2. N-MFP2/A will continue to be available for amendments to prior filings.

#### *Share Repurchase Disclosure Modernization*

On May 3, 2023, the Commission adopted amendments to modernize and improve disclosure about repurchases of an issuer's equity securities that are registered under the Securities Exchange Act of 1934.<sup>4</sup> To implement this rulemaking's requirements, EDGAR will be updated to support a new taxonomy, SHR/2023, and EDGAR will accept a new Form F-SR (submission types F-SR and F-SR/A) and a new Inline XBRL exhibit (EX-26).

#### *Data Field Updates*

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<sup>4</sup> Share Repurchase Disclosure Modernization, Release 34-97424 (May 3, 2023) [88 FR 36002 (June 2, 2023)].

EDGAR is being updated to make the “DocumentPeriodEndDate” data field optional for the following submission types, because in some cases this data field may not be relevant, and corresponding changes are being made in the Filer Manual:

- DEF 14A, DEF 14C, PRE 14A, PRE 14C, PREM14A, PREM14C.

*Errata Correction in Item E.3 of Form N-CEN*

The wording displayed on EDGAR for Item E.3.e of Form N-CEN is being corrected to match the language adopted by the Commission.<sup>5</sup> The wording is being corrected on the online application used to submit filings on Form N-CEN, on disseminated filings on SEC.gov, and in relevant portions of the Filer Manual. Additionally, Item E.3.a of Form N-CEN is being updated to provide filers space to report a second value, if necessary, for the number of shares needed to form a creation unit.

*Additional Revisions to Remove Non-Procedural Rule Content from Volume II*

Appendix C (“EDGAR Submission Types”) is being removed from Volume II of the Filer Manual, because it consists only of examples, sample templates, and lists of information, and not instruction in the nature of a procedural rule. This content may have originally been included in the Filer Manual when EDGAR and similar technology were novel and it was thought necessary to include elementary technical information. Removing the content reduces the size of the Filer Manual by approximately 20 pages. The content will be placed on the EDGAR—Information for Filers webpage on www.SEC.gov, where it may be consulted by interested filers.

### **III. AMENDMENTS TO RULE 301 OF REGULATION S-T**

Along with the adoption of the updated Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal

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<sup>5</sup> Item E.3.e of Form N-CEN, as adopted by the Commission, requires filers to report “Dollars for one or more creation units redeemed on the same day, if charged on that basis” (emphasis added). However, Form N-CEN, as displayed in EDGAR and depicted in the Filer Manual, requires filers to report: “Dollars for one or more creation units purchased on the same day, if charged on that basis” (emphasis added).

Regulations of the 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 at <https://www.sec.gov/edgar/filerinformation/current-edgar-filer-manual>.

#### **IV. ADMINISTRATIVE LAW MATTERS**

Because the Filer Manual and rule amendments relate solely to agency procedures or practice and do not substantially alter the rights and obligations of non-agency parties, publication for notice and comment is not required under the Administrative Procedure Act (“APA”).<sup>6</sup> It follows that the amendments do not require analysis under requirements of the Regulatory Flexibility Act<sup>7</sup> or a report to Congress under the Small Business Regulatory Enforcement Fairness Act of 1996.<sup>8</sup>

The effective date for the updated Filer Manual and related rule amendments is [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]. 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 Manual with the related system upgrades.

#### **V. 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>6</sup> 5 U.S.C. 553(b)(A).

<sup>7</sup> 5 U.S.C. 601 through 612.

<sup>8</sup> 5 U.S.C. 804(3)(c).

<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 general authority citation for part 232 continues to read 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, 80b-4, 80b-6a, 80b-10, 80b-11, 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 EDGAR Filer Manual, Volume I: “General Information,” Version 41 (December 2022). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 67 (September 2023). All of these

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

12 15 U.S.C. 77sss.

13 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

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 inspection at the Commission and at the National Archives and Records Administration (NARA). The EDGAR Filer Manual is available for website viewing and printing in the Commission's Public Reference Room, 100 F Street NE, Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m. Operating conditions may limit access to the Commission's Public Reference Room. For information on the availability of the EDGAR Filer Manual at NARA, visit [www.archives.gov/federal-register/cfr/ibr-locations.html](http://www.archives.gov/federal-register/cfr/ibr-locations.html) or email [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov). The EDGAR Filer Manual may also be obtained from <https://www.sec.gov/edgar/filerinformation/current-edgar-filer-manual>.

By the Commission.

Dated: September 18, 2023.

**Vanessa A. Countryman,**

*Secretary.*

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