

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-11341; 34-101914; 39-2559; IC-35419]

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 24.4 will be deployed in the EDGAR system on December 16, 2024.

DATES: *Effective date:* January 30, 2025. The incorporation by reference of the revised Filer Manual is approved by the Director of the *Federal Register* as of January 30, 2025.

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, Jane Patterson, Senior Special Counsel, or Lidian Pereira, Senior Special Counsel, in the EDGAR Business Office at (202) 551-3900. For questions regarding the filing of Form SHO, please contact Timothy M. Riley, Branch Chief, or Patrice M. Pitts, Special Counsel, Office of Trading Practices, Division of Trading and Markets at (202) 551-5777. For questions regarding registering the offerings of registered index-linked annuities and registered market value annuities, please contact Heather Fernandez, Financial Analyst, in the Division of Investment Management at (202) 551-6708. For questions regarding Variable Insurance Products XBRL taxonomy, please contact the Office of Structured Disclosure in the Division of Economic and

Risk Analysis at (202) 551-5494. For questions regarding filing formats for Schedules 13D and 13G with XML-Based Filing Format, please contact Robert Errett, Sean Harrison, or Joseph Lonergan in the Disclosure Management Office in the Division of Corporation Finance at (202) 551-3225.

SUPPLEMENTARY INFORMATION: We are adopting an updated Filer Manual, Volume II: “EDGAR Filing,” Version 72 (December 2024) 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.¹ 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 24.4 and corresponding amendments to Volume II of the Filer Manual are being made to reflect these changes, as described below.²

New Form SHO

On October 13, 2023, the SEC adopted new Rule 13f-2 and related Form SHO to provide greater transparency through the publication of short sale-related data to investors and other

¹ See Rule 301 of Regulation S-T.

² EDGAR Release 24.3 was deployed on September 16, 2024.

market participants. Under Rule 13f-2, an institutional investment manager (“Manager”) that meets certain prescribed reporting thresholds will report certain short position and short activity data for certain equity securities on Form SHO.³ A Manager will file Form SHO using either a fillable web form available on EDGAR, or its own software tool that utilizes a Form SHO-specific XML. The Commission will thereafter anonymize, aggregate, and publish certain data collected from the forms received. EDGAR will be updated in accord with this new rule.⁴

Forms Related to Registering the Offerings of Registered Index-Linked Annuities (“RILAs”) and Registered Market Value Adjustment Annuities

On July 1, 2024, the Commission adopted *Registration for Index-Linked Annuities and Registered Market Value Adjustment Annuities; Amendments to Form N-4 for Index-Linked Annuities, Registered Market Value Adjustment Annuities, and Variable Annuities; Other Technical Amendments*.⁵ The Rule requires RILAs and registered market value adjustment annuities (collectively, “non-variable annuities”) to register on Form N-4 and pay their fees on Form 24F-2. The following changes will be made to allow filers to comply with the new requirements:

- EDGAR will be modified to automatically accept initial Form N-4 submissions from Securities Act of 1933 (“1933 Act”)-only filers. Upon acceptance, EDGAR will assign a new 1933 Act File Number (“333-”) to the submission.

³ See Short Position and Short Activity Reporting by Institutional Investment Managers, Release No. 34-98738 (Oct. 13, 2023) [88 FR 75100 (Nov. 1, 2023)].

⁴ See Short Position and Short Activity Reporting by Institutional Investment Managers, Release No. 34-98738 (Oct. 13, 2023) [88 FR 75100 (Nov. 1, 2023)].

⁵ See Registration for Index-Linked Annuities and Registered Market Value Adjustment Annuities; Amendments to Form N-4 for Index-Linked Annuities, Registered Market Value Adjustment Annuities, and Variable Annuities; Other Technical Amendments, Release No. 33-11294 (July 1, 2024) [FR 89 FR 59978 (July 24, 2024)].

- EDGAR will no longer require registrants with an investment company type of N-4 to have an Investment Company Act of 1940 file number (“811-”) in order to make N-VPFS filings. N-VPFS filings made by non-variable annuities will be accepted in EDGAR as long as the filer has a 1933 Act File Number.
- Three new exhibits will be available to Form N-4 filers:
 - EX-99.4p PWR ATTY
 - EX-99.4q ACCT LTR
 - EX-99.4r HISTORIC
- EDGAR will be updated to accept the 2024Q4 version of the Variable Insurance Products (“VIP”) XBRL taxonomy, which incorporates new disclosure requirements on Form N-4 for non-variable annuities.
- The Form 24F-2 online application and XML schema will be modified to include updates to Form 24F-2 introduced by the Rule. After the date of this EDGAR release, all Form 24F-2 filers will need to comply with the updated requirements. Submissions created using earlier versions of the schema will be suspended. Additionally, online form filers will be unable to restore a Form 24F-2 created and saved prior to the release date and will be prompted to create a new filing.
- Descriptive text throughout the EDGAR Filer Manual will be updated to clarify that certain submission types and EDGAR functionality previously only used by investment companies will now also apply to non-variable annuities.

Replacement of Filing Formats for Schedules 13D and 13G with XML-Based Filing Format

In October 2023, the Commission adopted amendments that require beneficial ownership reports on Schedules 13D and 13G to be filed using a structured, machine-readable data language.⁶ EDGAR is being updated to replace the HTML and ASCII filing formats for Schedules 13D and 13G with an XML-based filing format.

Removal of Screenshots from Chapters 5 and 7

The Filer Manual Volume II will be updated to remove screenshots from Chapters 5 and 7 that duplicate instructions provided in the text.

Clarification of the Title of Chapter 3

The title of Chapter 3 of the Filer Manual Volume II will be clarified to include reference to submission types and as amended will read “Index to Forms and Submission Types”.

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 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

⁶ See Modernization of Beneficial Ownership Reporting, Release No. 33-11253 (Oct. 10, 2023) [88 FR 76896 (Nov. 7, 2023)].

(“APA”).⁷ It follows that the amendments do not require analysis under requirements of the Regulatory Flexibility Act⁸ or a report to Congress under the Small Business Regulatory Enforcement Fairness Act of 1996.⁹

The effective date for the updated Filer Manual and related rule amendments is January 28, 2025. In accordance with the APA,¹⁰ 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 1933,¹¹ sections 3, 12, 13, 14, 15, 15B, 23, and 35A of the Securities Exchange Act of 1934,¹² section 319 of the Trust Indenture Act of 1939,¹³ and sections 8, 30, 31, and 38 of the Investment Company Act of 1940.¹⁴

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

Text of the Amendments

⁷ 5 U.S.C. 553(b)(A).

⁸ 5 U.S.C. 601 through 612.

⁹ 5 U.S.C. 804(3)(c).

¹⁰ 5 U.S.C. 553(d)(3).

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

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

¹³ 15 U.S.C. 77sss.

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

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, 78n-1, 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.

* * * * *

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 72 (December 2024). 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 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 or email 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: December 16, 2024.

J. Matthew DeLesDernier,

Deputy Secretary.