

## **SECURITIES AND EXCHANGE COMMISSION**

### **17 CFR Part 232**

**[Release Nos. 33-9600; 34-72394; 39-2497; IC-31081]**

#### **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 revisions are being made primarily to support the US GAAP 2014 Taxonomy, validate the filings containing EX-101 XBRL documents, update the Public Validation Criteria validation in EX-101.INS documents, change the ABS Asset Class value “Corporate Debt” for ABS-15G and ABS-15G/A to “Debt Securities,” disseminate unofficial PDF copies of COVER and CORRESP attachments to EDGARLink Online submissions at the discretion of the SEC, update the Frequently Asked Questions (FAQ) screens, and revise the N-SAR system requirements. The EDGAR system is scheduled to be upgraded to support this functionality on June 16, 2014.

**EFFECTIVE DATE:** June 20, 2014. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of June 20, 2014.

**FOR FURTHER INFORMATION CONTACT:** In the Division of Corporation Finance, for questions concerning dissemination of unofficial PDF copies of COVER and CORRESP attachments to EDGARLink Online submissions contact Heather Mackintosh at (202) 551-3600; in the Division of Economic and Risk Analysis, for questions concerning taxonomies update and

XBRL contact Walter Hamscher at (202) 551-5397; and in the Office of Information Technology, contact Vanessa Anderson at (202) 551-8800.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated EDGAR Filer Manual, Volume I, Volume II, and Volume III. 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 17 (June 2014), Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 27 (June 2014), and Volume III entitled EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 3 (June 2014). 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 14.1 on June 16, 2014 and will introduce the following changes: EDGAR will be updated to support the US GAAP 2014 Taxonomy. In

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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 3, 2014. See Release No. 33-9554 (March 10, 2014) [79 FR 13216].

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

<sup>3</sup> See Release No. 33-9554 in which we implemented EDGAR Release 14.0. For additional history of Filer Manual rules, please see the cites therein.

addition, EDGAR will no longer provide support for the US GAAP 2012 Taxonomy and the US 2011 DEI Taxonomy. Please see <http://www.sec.gov/info/edgar/edgartaxonomies.shtml> for a complete listing of supported standard taxonomies.

Filings containing the EX-101 XBRL documents will be validated to ensure that:

- EX-101 exhibits do not contain custom elements with a fractionItemType declaration.
- EX-101 exhibits with numerical elements do not have a value and decimal attribute combination that would cause non-zero digits to be truncated to zero.
- EX-101 exhibits with non-numeric elements do not have label roles, such as “negated,” “zero,” and “positive” that imply they are numeric.
- EX-101 exhibits do not contain an element declaration for which xbrli:periodType is instant and its base type is non-numeric.
- EX-101.INS XBRL documents do not contain contexts that include the xbrli:forever context element.

The Public Validation Criteria validation [fs-0509-Start-And-End-Dates-Not-Distinct-Inconsistent-With-Document-Type] has been updated to allow individual context durations in EX-101.INS documents that are equal to or greater than 24 hours.

The ABS Asset Class value “Corporate Debt” for ABS-15G and ABS-15G/A submission form types will be changed to “Debt Securities.” This change will not impact previous ABS-15G and ABS-15G/A submissions where filers selected “Corporate Debt” as the ABS Asset Class value.

Unofficial PDF copies of COVER and CORRESP attachments to EDGARLink Online submissions will now be disseminated at the discretion of the SEC.

The Frequently Asked Questions (FAQ) screens of the EDGAR Filing Website and the EDGAR Filer Management Website have been updated to include a new “EDGAR Quick Reference Guides” hyperlink. On clicking this hyperlink, filers are presented with a list of hyperlinks to the Quick Reference Guides in the lower pane of the window.

Section 2.1 of the "EDGAR Filer Manual, Volume III: N-SAR Supplement" has been revised to update the following N-SAR system requirements. (Note: The procedure for filing Form N-SAR, the Semi-Annual Report for Registered Investment Companies has not changed.)

- The N-SAR PC application (Version 6.1.a) is supported by 16-bit and 32-bit Windows-based Operating Systems.
- The references to modem and the Netscape browser have been deleted. The Internet browsers recommended for transmitting N-SAR submissions include Internet Explorer 7.0 through 8.0, and Firefox 17.0 or later.

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.

You may obtain paper copies of the updated Filer Manual at the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1543, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. We will post electronic format copies on the Commission’s website; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>.

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 14.1 is scheduled to become available on June 16, 2014. 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 system upgrade.

#### 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>

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

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

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

<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.

## 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. 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.

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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 17 (June 2014). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 27 (June 2014). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 3 (June 2014). 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. 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, Room 1543, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. Electronic copies are available on the Commission's website. The address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. 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.

Kevin M. O'Neill  
Deputy Secretary

June 16, 2014