

# SECURITIES AND EXCHANGE COMMISSION

## 17 CFR Part 232

[Release Nos. 33-11411; 34-105011; 39-2562; IC-36018]

### 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 Volumes I and 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 26.1 will be deployed in the EDGAR system on March 16, 2026.

**DATES:** *Effective date:* [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

The incorporation by reference of the revised Filer Manual volumes 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 I or II of the Filer Manual, please contact Rosemary Filou, Deputy Director and Chief Counsel, Laurita Finch, Senior Special Counsel, or Dan Chang, Senior Special Counsel, in the EDGAR Business Office at (202) 551-3900. For questions regarding changes to the Fee Exhibit Preparation Tool (FEPT), ACH limits, or filing fee exhibit warnings being changed to suspensions, please contact Luba Dinits, Senior Accountant, Office of Financial Management, at (202) 551-3839 or Mark W. Green, Senior Special Counsel, Division of Corporation Finance, at (202) 551-3430. For questions regarding Forms 3, 4, or 5 with regards to filing obligations for directors or officers of foreign private issuers or changes to Schedule 13D and 13G filings to

support multiple CUSIPs, please contact the Disclosure Management Office in the Division of Corporation Finance at (202) 551-2076. For questions regarding the change to Form X-17A-5 Part III in terms of the oath or affirmation no longer being required to be notarized, please contact Raymond Lombardo, Assistant Director, at (202) 551-5755 or Valentina Deng, Special Counsel, at (202) 551-5778 in the Division of Trading and Markets. For questions regarding the change to Item 6 of Form 13H, please contact Kathleen Gross at (202) 551-5305 in the Division of Trading and Markets.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated Filer Manual, Volume I: “General Information,” Version 43 (March 2026) and Volume II: “EDGAR Filing,” Version 77 (March 2026) and amendments to 17 CFR 232.301, Rule 301 of Regulation S-T. The updated Filer Manual Volumes are 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. AMENDMENTS TO VOLUME I OF THE FILER MANUAL**

Volume I of the Filer Manual, which sets forth the requirements for becoming an EDGAR filer, is amended to reflect the implementation of technical changes adopted in EDGAR Filer Access and Account Management, Release No. 33-11313 (Sept. 27, 2024) (“EDGAR Next rulemaking”). Among other things, the EDGAR Next rulemaking eliminated the use of EDGAR

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

access codes such as passwords and passphrases and instead required the use of individual account credentials and individual permissions as maintained in the EDGAR Filer Management dashboard. Pursuant to the EDGAR Next rulemaking, these EDGAR access codes were discontinued on December 19, 2025, however, corresponding changes to the EDGAR Filer Manual planned for December 2025 were not implemented due to the impact of the lapse in appropriations from October 1, 2025, through November 12, 2025. Consequently, Section 4 of Volume I related to the use of EDGAR access codes is now removed from the EDGAR Filer Manual and Sections 5 through 9 of Volume I are renumbered as Sections 4 through 8.

Volume I is also amended to clarify the situations in which a cover letter or other supporting information must be included in a Form ID application for access for an existing CIK. Section 3(c) the Filer Manual is amended to clarify that a cover letter is required for all applicants that seek access to an existing EDGAR account, but other supporting information such as official documents from the relevant Secretary or State or Register of Corporations that identify the signatory listed on the Form ID application as an “authorized individual” will only be required if applicants assert that they assumed legal control of the filer listed on the existing account but did not receive EDGAR access information from the filer.

### **III. AMENDMENTS TO VOLUME II OF THE FILER MANUAL**

EDGAR will be updated pursuant to EDGAR Release 26.1, and corresponding amendments to Volume II of the Filer Manual are being made to reflect those changes, as described below.

#### Filing Fee Related Changes

Starting March 16, 2026, EDGAR generally will suspend filings rather than issue warnings for incorrect or incomplete structured filing fee-related information for all filers.

EDGAR will continue to issue warnings in some instances.

Separately, the ACH limit for filing fees will change from a maximum of \$99,999,999.99 per transaction to \$24,999,999.99 per transaction. Filers that need to exceed that limit may make multiple transactions.

#### Schedule 13D and 13G

As of March 16, 2026, Schedules 13D and 13G (including associated submission types) are updated to accommodate up to 20 CUSIP numbers. At least one CUSIP entry is required.

#### Inline XBRL Guidance

Information regarding the submission of Inline XRL documents is being removed from Chapter 5.2.5. That same information has been incorporated into the EDGAR XBRL Guide, which is referenced in Chapter 5.2.5 and which contains additional information and guidance regarding the submission of Inline XBRL documents for EDGAR.

#### Notarization of Oath or Affirmation in Form X-17A-5 Part III

As of March 24, 2025, Form X-17A-5 Part III no longer requires the oath or affirmation to be notarized. Therefore, the text and checkbox acknowledging notarization of the oath or affirmation have been removed from the submission template for Form X-17A-5 Part III on the EDGAR Filing website and are no longer required in filer-constructed submissions.

#### Update to Item 6 of Form 13H

On October 3, 2025, the submission template for Form 13H (and associated submission types) on the EDGAR Filing website was updated to allow reordering of entries in Item 6 (List of broker-dealers at which the large trader or its securities affiliates has an account), including additions and deletions in the middle of the list per filer preference. This change does not impact

the XML technical specifications for Form 13H.

### Forms 3, 4, and 5

Beginning March 18, 2026, each director or officer of a foreign private issuer that has securities registered under Section 12(b) or 12(g) of the Securities Exchange Act of 1934 (“Exchange Act”) must file reports under Section 16(a) of the Exchange Act, pursuant to the Holding Foreign Insiders Accountable Act (enacted December 18, 2025). Starting March 18, 2026, Forms 3, 4, and 5 will include a Country field that requires a country name for all reporting persons and a field to provide a Foreign Trading Symbol.

### **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 of the revised Filer Manual into the Code of Federal Regulations. This incorporation by reference is 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/filer-information/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>2</sup> It follows that the amendments do not require analysis under requirements of the

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<sup>2</sup> 5 U.S.C. 553(b)(A).

Regulatory Flexibility Act<sup>3</sup> or a report to Congress under the Small Business Regulatory Enforcement Fairness Act of 1996.<sup>4</sup>

The Office of Management and Budget has determined that this action is not a significant regulatory action as defined in Executive Order 12866, as amended, and therefore it was not subject to Executive Order 12866 review.

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>5</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>6</sup> sections 3, 12, 13, 14, 15, 15B, 23, and 35A of the Securities Exchange Act of 1934,<sup>7</sup> section 319 of the Trust Indenture Act of 1939,<sup>8</sup> and sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>9</sup>

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

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

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<sup>3</sup> 5 U.S.C. 601 through 612.

<sup>4</sup> 5 U.S.C. 804(3)(c).

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

<sup>6</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>7</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78o-4, 78w, and 78ll.

<sup>8</sup> 15 U.S.C. 77sss.

<sup>9</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

## **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, 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.

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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 43 (March 2026). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 77 (March 2026). All EDGAR material referenced in this paragraph is incorporated by reference into this section with the approval of the Director of the Federal Register under 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; (202) 551-3900; [Library@sec.gov](mailto:Library@sec.gov), 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. The EDGAR Filer Manual may also be obtained from <https://www.sec.gov/edgar/filerinformation/current-edgar-filer-manual>. For information on the availability of the EDGAR Filer Manual at NARA, visit [www.archives.gov/federal-register/cfr/ibr-locations](http://www.archives.gov/federal-register/cfr/ibr-locations) or email [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov).

By the Commission.

**Dated:** March 16, 2026.

**Vanessa A. Countryman,**

*Secretary.*