



Filer Manual – Volume II

EDGAR Filing

VERSION 60

December 2021

Notice

Comply with the requirements of the EDGAR Filer Manual when making electronic filings with the SEC. See Rule 301 of Regulation S-T.

The EDGAR Filer Manual consists of two volumes. EDGAR Filer Manual, Volume I: “General Information,” includes the requirements for becoming an EDGAR filer and maintaining EDGAR company information. EDGAR Filer Manual, Volume II: “EDGAR Filing,” sets forth the process to submit an online filing.

For up-to-date information regarding filing-related topics, consult the following EDGAR websites:

- Information for EDGAR Filers (<https://www.sec.gov/info/edgar.shtml>)
- EDGAR Gateway to submit filings (<https://www.portal.edgarfiling.sec.gov>)
- EDGAR Company Database (<https://www.edgarcompany.sec.gov>)

EDGAR® and EDGARLink® are registered trademarks of the Securities and Exchange Commission. All other product brand names mentioned in this Filer Manual are trademarks or registered trademarks of their respective holders.

To protect the privacy of our filing community, please **do not** include social security numbers in filings submitted to the Commission.

Updates

On December 20, 2021, EDGAR Release 21.4 introduced the following changes:

- As part of Release 34-77617, the Commission adopted Rule 15Fk-1c which requires security-based swap dealers and major security-based swap participants (“SBS Entities”) submit an annual report to the Commission, prepared and signed by the chief compliance officer, describing its compliance program. EDGAR will be updated to add the following new submission form types for SBS Entity chief compliance officers to submit the annual compliance report and any subsequent amendment, due to material errors or omissions identified in the annual compliance report, on EDGAR:
 - SBSE-CCO-RPT: Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant pursuant to Rule 15Fk-1
 - SBSE-CCO-RPT/A: Amendment to Chief Compliance Officer's Annual Compliance Report of Security-Based Swap Dealer or Major Security-Based Swap Participant pursuant to Rule 15Fk-1

The new submission form types are accessed by selecting the “File SBS Entity Forms” link on the EDGAR Filing Website. Additionally, filers may construct XML submissions for these submission form types by following the “EDGAR SBS Entity Forms XML Technical Specification” document available on <https://www.sec.gov/edgar/filer-information/current-edgar-technical-specifications>. See Chapter 3 (Index to Forms) and Chapter 8 (Preparing and Transmitting EDGARLink Online Submissions) of the EDGAR Filer Manual, Volume II: “EDGAR Filing.”

- As part of Release 33-10771, the Commission required registered closed-end funds and Business Development Companies (BDCs) to tag Form N-2 cover page information in iXBRL.

The Commission also required N-2 filers to tag the following items: 3.1, 4.3, 8.2.b, 8.2.d, 8.3.a, 8.3.b, 8.5.b, 8.5.c, 8.5.e, 10.1.a-d, 10.2.a-c, 10.2.e, 10.3, and 10.5 of Form N-2. These tagging requirements also apply to post-effective amendments and certain forms of prospectus supplements filed pursuant to Rule 424, and, for certain filers, any incorporated Exchange Act reports that include these disclosures (e.g., Forms 10-K, 10-Q, 8-K, N-CSR).

See Chapter 6 (Interactive Data) of the EDGAR Filer Manual, Volume II: “EDGAR Filing.”

In conjunction with the Offering Reform Rules, EDGAR will be updated to support the 2021Q4 Closed-End Funds (CEF) Taxonomy.”

- On October 13, 2021, the Commission adopted rules to modernize filing fee disclosure and payment methods as part of Release 33-10997. On January 31, 2022, a new Filing Exhibit will be available for filers to comply with the new Rule’s requirements to disclose their filing fee calculation table(s) and related information in the new exhibit for

most fee-bearing forms. The new exhibit, which will be titled “EX-FILING FEES,” will initially be filed in an unstructured format for 72 submission types.

Instructions for the filing fee exhibit are included in Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions) of the "EDGAR Filer Manual, Volume II: EDGAR Filing.”

Also beginning January 31, 2022, a new field “Is Fee Table included?” will be added on those form types where fee header data is optional.

See Appendix E (Automated Conformance Rules for EDGAR Data Fields) of the "EDGAR Filer Manual, Volume II: EDGAR Filing” for a list of the 72 submission types to which you can attach the filing fee exhibit and list of form types where the filing fee exhibit is optional.

- As part of Release 34-83663, the Commission adopted Form ATS-N to require NMS Stock ATSs to disclose certain information regarding ATSs. EDGAR will be updated to verify that if a filer indicates that its website URL is provided in Item 6 on submission form types ATS-N, ATS-N/MA, ATS-N/UA, ATS-N/CA, ATS-N/OFA, the website URL is, in fact, listed on Item 6. See Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II: “EDGAR Filing.”
- EDGAR will be updated to support the updated version of the DEI-2021Q4 Taxonomy. Filers must begin to use the updated taxonomy for any annual reports filed for a period ended after December 15, 2021.

Filers will be able to tag auditor information (Name, Location and Firm ID) for 10-K, 20-F, 40-F annual reports and their amending and transition submission types using the DEI-2021Q4 taxonomy.

See updated Section 6.5.21, and new Sections 6.5.54 and 6.5.55 of the EDGAR Filer Manual, Volume II: “EDGAR Filing.”

- The EDGAR Filer Manual was revised to address software changes made previously in EDGAR:
 - On October 18, 2021, EDGAR Release 21.3.2 introduced the following changes:
 - EDGAR was updated to remove the "Return Copy" wording from the EDGAR Filing Website and the OnlineForms Management Website, and the “Frequently Asked Questions” on the EDGAR Filing Website and OnlineForms Management Website.
 - EDGAR was updated to increase the number of items from 9 to 20 on submitted submission form types 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, and 8-K15D5/A.