



Filer Manual – Volume II

EDGAR Filing

VERSION 61

March 2022

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>)

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

Updates

On March 21, 2022, EDGAR Release 22.1 will introduce the following changes:

- In connection with Commission Release IC-34199, EDGAR will be updated to include the following new submission form type to EDGARLink Online:
 - 497VPSUB: Substitution-related supplement and correspondence for variable contracts filed pursuant to the Commission Statement on Insurance Product Fund Substitution Applications

The new submission form type is accessible by selecting the "EDGARLink Online Form Submission" link on the EDGAR Filing Website. Additionally, filers may construct XML submissions for this submission form type by following the "EDGARLink Online XML Technical Specification" document available on <https://www.sec.gov/edgar/filer-information/current-edgar-technical-specifications>. See Chapter 3 (Index to Forms), Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions), and Appendix C (EDGAR Submission Types) of the EDGAR Filer Manual, Volume II: "EDGAR Filing."

- On October 13, 2021, the Commission adopted rules to modernize filing fee disclosure and payment methods as part of Release 33-10997. EDGAR will be updated to allow filers to pay filing fees via credit card, debit card, and Automated Clearing House (ACH) debit payment methods. EDGAR will use Treasury's Pay.gov for filers to initiate payments in the system, and rely on Pay.gov to perform the payment processing for ACH and debit and credit card payments. The lockbox for the receipt of checks will no longer be available as of May 31, 2022. Checks received on or after this date will be returned to the sender.

Instructions on how to pay filing fees are included in Chapter 4 (Filing Fee Information) of the "EDGAR Filer Manual, Volume II: EDGAR Filing".

- The Commission has issued orders granting substituted compliance with respect to the requirements of Exchange Act Rule 18a-7 which requires that security-based swap dealers file annual audited financial statements and reports. These orders require a security-based swap dealer applying substituted compliance with respect to these requirements of Rule 18a-7 to, among other things, simultaneously send to the Commission a copy of the firm's annual financial statements filed pursuant to the firm's home-country requirements and the report of the independent public accountant covering the annual financial statements. In accordance with these orders, EDGAR is being updated to allow filers that are not broker-dealers to select the new "Filing pursuant to a Commission substituted compliance order" check box. Such firms would be permitted to make the entirety of their filing confidential. See Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II: "EDGAR Filing."

The "EDGAR Form X-17A-5 XML Technical Specification" document will be updated and available on <https://www.sec.gov/edgar/filer-information/current-edgar-technical-specifications>.

- New exhibit "EX-99.36 Form 7-R" (Firm Application) is being added to the drop down exhibit list for submission form types SBSE-A and SBSE-A/A. This gives SBSE-A filers, who file Form 7-R with the Commodity Futures Trading Commission (or its designee), and who are required to file that form with the Commission, a designated location to place it when filing on EDGAR. Filers can attach "EX-99.36 Form 7-R" in official HTML, ASCII, or PDF format. See Chapter 5 (Constructing Attached Documents and Document Types), Chapter 8 (Preparing and Transmitting Online Submissions), and Appendix E (Automated Conformance Rules for EDGAR Data Fields) of the EDGAR Filer Manual, Volume II: "EDGAR Filing."
- As part of Release 33-10765, the Commission adopted amendments that will require variable contracts to tag certain disclosures in Forms N-3, N-4, and N-6 in iXBRL. In conjunction with the amendments, EDGAR will be updated to support the 2022 Variable Insurance Product (VIP) Taxonomy. See Chapter 6 (Interactive Data) of the EDGAR Filer Manual, Volume II: "EDGAR Filing."
- Appendix B "Frequently Asked Questions" (FAQs) has been modified, and Appendix F "Glossary of Commonly Used Terms, Acronyms and Abbreviations" has been removed. Appendix B is now titled, "EDGAR – Information for Filers", and links to the "[EDGAR - Information for Filers](#)" webpage on SEC.gov, containing a revised Glossary, and updated FAQs, including a "[How Do I?](#)" guide with step-by-step instructions concerning filing on EDGAR.
- Appendix D "Paper Forms" has been revised to remove screenshots of the paper forms. A notice that current and prospective EDGAR filers can download electronic copies of EDGAR-related forms from <https://www.sec.gov/forms> remains.
- The EDGAR Filer Manual has been revised to address software changes made previously in EDGAR:
 - On February 22, 2022, EDGAR Release 22.0.2 introduced the following change:
 - Submission form types MA-A and MA-A/A will be validated to prevent filers from submitting a form with the incorrect fiscal year. Filers will not be able to submit their annual amendment in EDGAR for a fiscal year that has not yet been completed in the "Fiscal Year End Information" field on Item 1, Part I of the form. See Chapter 8 (Preparing and Transmitting Online Submissions) and Appendix A (Messages Reported By EDGAR) of the EDGAR Filer Manual, Volume II: "EDGAR Filing."
 - On September 20, 2021, EDGAR Release 21.3 introduced the following change:

- In Rule 34-87005, Recordkeeping and Reporting Requirements for Security-Based Swap Dealers, Major Security-Based Swap Participants, and Broker-Dealers, the Commission adopted a revised version of Form X-17A-5 Part III. In accordance with these rules, EDGAR was updated to allow Form X-17A-5 Part III to be filed by two new classes of registrants (security-based swap dealers and major security-based swap participants). See Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II: "EDGAR Filing." These changes were deployed in Release 21.3.1 on October 6, 2021.