

PREFACE

Welcome to the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system of the U.S. Securities and Exchange Commission (SEC). EDGAR provides an electronic filing process for filers and filing agents submitting documents under the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, and the Investment Company Act of 1940 (collectively, “Acts”). This manual explains how you can file electronically with the SEC.

The SEC accepts electronic submissions through the Internet. EDGAR will disseminate that information and you may view electronically submitted filings through commercial dissemination services by using the SEC’s Public Website (<https://www.sec.gov/edgar/searchedgar/companysearch.html>). Filings are also available for Web site 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 10:00 a.m. and 3:00 p.m.

Do you need to file through EDGAR?

Whether or not you need to submit filings on EDGAR will depend on the form type(s) you are required to submit. For those requirements, refer to Regulation S-T, Rule 101 [Mandated Electronic Submissions and Exceptions].

Rules Governing Forms and Filing Information

EDGAR provides you with an electronic way to submit information to us. **It does not change the content of what you submit.** Regulation S-T mandates electronic submissions of filings by all domestic and foreign registrants. Regulation S-T also provides the general requirements and procedures for electronic filing. You can find Regulation S-T in the Code of Federal Regulations (17 CFR Part 232). You will also find Regulation S-T under the Division of Corporation Finance area on the SEC’s Public Website (<https://www.sec.gov/divisions/corpfin/ecfrlinks.shtml>). Regulation S-T is also available for Web site 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 10:00 a.m. and 3:00 p.m.

We have identified the following other laws and releases that affect electronic filing. You may obtain copies of this material from the SEC’s Public Website.

- Securities and Exchange Commission Authorization Act of 1987 – Public Law 100-181 (December 4, 1987). (Section 35A of Securities Exchange Act of 1934.)

Releases

Release No. and Details

33-10997
Issued: 10/13/2021
Effective: 01/31/2022
see release for exceptions

34-77617
Issued: 04/14/2016
Effective: 07/12/2016
(81 FR 29959)

33-10771
Issued: 04/08/2020
Effective: 08/01/2020
see release for exceptions
(85 FR 33290)

34-83663
Issued: 07/18/2018
Effective: 10/09/2018
(83 FR 38768)

IC-34084
Issued: 11/02/2020
Effective: 02/19/2021
(85 FR 83162)

34-87005
Issued: 09/19/2019
Effective: 02/14/2020
(84 FR 68550)

33-10871
Issued: 10/07/2020
Effective: 01/19/2021
(85 FR 73924)

33-10884
Issued: 11/02/2020
Effective: 03/15/2021;
see release for exceptions
(86 FR 3496)

Title

Filing Fee Disclosure and Payment Methods Modernization

Business Conduct Standards for Security-Based Swap
Dealers and Major SecurityBased Swap Participants

Securities Offering Reform for Closed-End Investment
Companies

Regulation of NMS Stock Alternative Trading Systems

Use of Derivatives by Registered Investment Companies and
Business Development Companies

Recordkeeping and Reporting Requirements for Security-
Based Swap Dealers, Major Security-Based Swap
Participants, and Broker-Dealers

Fund of Funds Arrangements

Facilitating Capital Formation and Expanding Investment
Opportunities by Improving Access to Capital in Private
Markets

Release No. and Details	Title
33-10771 Issued: 04/08/2020 Effective: 08/01/2020, 08/01/2021 (85 FR 33290)	Securities Offering Reform for Closed-End Investment Companies
33-10762 Issued: 03/02/2020 Effective: 01/04/2021 (85 FR 21940)	Financial Disclosures about Guarantors and Issuers of Guaranteed Securities and Affiliates Whose Securities Collateralize a Registrant's Securities
34-88365 Issued: 03/12/2020 Effective: 04/27/2020 (85 FR 17178)	Accelerated Filer and Large Accelerated Filer Definitions
33-10889 Issued: 11/17/2020 Effective: 12/04/2020	Electronic Signatures in Regulation S-T Rule 302
33-10765 Issued: 03/11/2020 Effective: 07/01/2020 (85 FR 25964)	Updated Disclosure Requirements and Summary Prospectus for Variable Annuity and Variable Life Insurance Contracts
34-84858 Issued: 12/19/2018 Effective: 04/22/2019 (84 FR 4906)	Applications by Security-Based Swap Dealers or Major Security-Based Swap Participants for Statutorily Disqualified Associated Persons to Effect or be Involved in Effecting Security-Based Swaps
33-10570 Issued: 10/31/2018 Effective: 02/25/2019 Compliance: 01/01/2021 (83 FR 66344)	Modernization of Property Disclosures for Mining Registrants
33-10618 Issued: 03/20/2019 Effective: 05/02/2019 (84 FR 12674)	FAST Act Modernization and Simplification of Regulation S-K
IC-33384 Issued: 02/27/2019 Effective: 03/06/2019 (84 FR 7980)	Amendments to the Timing Requirements for Filing Reports on Form N-PORT

Release No. and Details	Title
33-10591 Issued: 12/19/2018 Effective: Date of publication in the <i>Federal Register</i>	Amendments to Regulation A
33-10534 Issued: 08/17/2018 Effective: 11/05/2018 (83 FR 50148)	Disclosure Update and Simplification
34-83663 Issued: 07/18/2018 Effective: 10/09/2018 (83 FR 38768)	Regulation of NMS Stock Alternative Trading Systems
33-10514 Issued: 06/28/2018 Effective: 09/17/2018 (83 FR 40846)	Inline XBRL Filing of Tagged Data
33-10486 Issued: 04/25/2018 Effective: 05/14/2018	Amendments to Forms and Schedules to Remove Provision of Certain Personally Identifiable Information
33-10332 Issued: 03/31/2017 Effective: 04/12/2017	Inflation Adjustments and Other Technical Amendments under Titles I and III of the JOBS Act (Technical Amendments; Interpretation)
33-10322 Issued: 03/01/2017 Effective: 09/01/2017 (82 FR 14130)	Exhibit Hyperlinks and HTML Format
33-10238 Issued: 10/26/2016 Effective: 05/22/2017 (81 FR 83494)	Exemptions to Facilitate Intrastate and Regional Securities Offerings
33-10233 Issued: 10/13/2016 Effective: 01/17/2017 Compliance: see section III.M. of Release (81 FR 82142)	Investment Company Liquidity Risk Management Programs

Release No. and Details	Title
IC-31828 Issued: 09/16/2015 Effective: 10/26/2015 Compliance: 10/14/2016 (80 FR 58123)	Removal of Certain References to Credit Ratings and Amendment to the Issuer Diversification Requirement in the Money Market Fund Rule
34-75611 Issued: 8/5/2015 Effective: 10/13/2015 (80 FR 48963)	Registration Process for Security-Based Swap Dealers and Major Security-Based Swap Participants
33-9974 Issued: 10/30/2015 Effective: 01/29/2016 Effective: 05/16/2016 (80 FR 71387)	Crowdfunding Form Funding Portal Final Rules and Forms
33-9638A Issued: 11/10/2014 Effective: 11/24/2014 (79 FR 66607)	Asset-Backed Securities Disclosure and Registration (Correction)
33-9616 Issued: 07/23/2014 Effective: 10/14/2014 Compliance: see section III.N. of Release (79 FR 47736)	Money Market Fund Reform; Amendments to Form PF
34-72936 Issued: 08/27/2014 Effective: 11/14/2014 (79 FR 55077)	Nationally Recognized Statistical Rating Organizations
33-9741 Issued: 03/25/2015 Effective: 06/19/2015 (80 FR 21805)	Amendments to Regulation A
34-74246 Issued: 02/11/2015 Effective: 05/18/2015 Compliance: 03/18/2016 (80 FR 14437)	Security-Based Swap Data Repository Registration, Duties, and Core Principles

Release No. and Details	Title
33-9638 Issued: 09/04/2014 Effective: 11/24/2014 (79 FR 57183)	Asset-Backed Securities Disclosure and Registration
34-70462 Issued: 09/20/2013 Effective: 01/13/2014 Compliance: 07/01/2014 (78 FR 67467)	Registration of Municipal Advisors
33-9415 Issued: 07/10/2013 Effective: 09/23/2013 (78 FR 44771)	Eliminating the Prohibition Against General Solicitation and General Advertising in Rule 506 and Rule 144A Offerings
33-9414 Issued: 07/10/2013 Effective: 09/23/2013 (78 FR 44729)	Disqualification of Felons and Other “Bad Actors” from Rule 506 Offerings
34-67716 Issued: 08/22/2012 Effective: 11/13/2012 (77 FR 56274)	Conflict Minerals
33-9287 Issued: 11/21/2011 Effective: 02/27/2012 (76 FR 81793)	Net Worth Standard for Accredited Investors
33-9273 Issued: 11/04/2011 Effective: 11/21/2011 (76 FR 71872)	Rescission of Outdated Rules and Forms, and Amendments to Correct References
34-64976 Issued: 07/27/2011 Effective: 10/03/2011 (76 FR 46960)	Large Trader Reporting
33-9286 Issued: 12/21/2011 Effective: 01/27/2012 (76 FR 81762)	Mine Safety Disclosure

Release No. and Details	Title
33-9175A Issued: 08/25/2011 Effective: 09/01/2011 (76 FR 54374)	Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Correction)
33-9245 Issued: 07/27/2011 Effective: 09/02/2011 (76 FR 46603)	Security Ratings
33-9175 Issued: 01/20/2011 Effective: 03/28/2011 (76 FR 4489)	Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act
IC-29384 Issued: 08/25/2010 Effective: 11/15/2010 (75 FR 56668)	Facilitating Shareholder Director Nominations
IC-29132 Issued: 02/23/2010 Effective: 05/05/2010 (75 FR 10060)	Money Market Fund Reform
33-9089A Issued: 02/23/2010 Effective: 02/28/2010 (75 FR 9100)	Proxy Disclosure and Solicitation Enhancements; Correction
33-9089 Issued: 12/16/2009 Effective: 02/28/2010 (74 FR 68334)	Proxy Disclosure Enhancements
33-9006A Issued: 05/01/2009 Effective: 07/15/2009 (74 FR 21255)	Interactive Data For Mutual Fund Risk/Return Summary (Correction)
33-9002A Issued: 04/01/2009 Effective 04/13/2009 (74 FR 15666)	Interactive Data to Improve Financial Reporting (Correction)

Release No. and Details	Title
33-9002 Issued: 01/30/2009 Effective: 04/13/2009 (74 FR 6776)	Interactive Data to Improve Financial Reporting (adopting release)
33-9006 Issued: 02/11/2009 Effective: 07/15/2009 (74 FR 7748)	Interactive Data For Mutual Fund Risk/Return Summary
33-8998 Issued: 01/13/2009 Effective: 03/31/2009 (74 FR 4546)	Enhanced Disclosure and New Prospectus Delivery Option for Registered Open-End Management Investment Companies
34-58785 Issued: 10/15/2008 Effective: 10/18/2008 (73 FR 61678)	Disclosure of Short Sales and Short Positions by Institutional Investment Managers
33-8891 Issued: 02/06/2008 Effective: 09/15/2008 (73 FR 10592)	Electronic Filing and Revision of Form D (see effective date section of release for exceptions)
33-8876 Issued: 12/19/2007 Effective: 02/04/2008 (73 FR 934)	Smaller Reporting Company Regulatory Relief and Simplification
33-8919 Issued: 10/29/2008 Effective: 01/01/2009 (73 FR 65516)	Mandatory Electronic Submission of Applications for Orders under the Investment Company Act and Filings Made Pursuant to Regulation E
33-8823 Issued: 07/11/2007 Effective: 08/20/2007 (72 FR 39290)	Extension of the Interactive Data Voluntary Program on the EDGAR System to Include Mutual Fund Risk/Return Summary Information
34-55540 Issued: 03/27/2007 Effective: 06/04/2007 (72 FR 16934)	Termination of a Foreign Private Issuer's Registration of a Class of Securities under Section 12(G) and Duty to File Reports under Section 13(A) or 15(D) of the Securities Exchange Act of 1934

Release No. and Details	Title
34-54356 Issued: 12/04/2006 Effective: 01/11/2007 (71 FR 74698)	Electronic Filing of Transfer Agent Forms
33-8644 Issued: 12/21/2005 Effective: 12/27/2005 (70 FR 76626)	Revisions to Accelerated Filer Definition and Accelerated Deadlines for Filing Periodic Reports
33-8591 Issued: 7/19/2005 Effective: 12/1/2005 (70 FR 44722)	Securities Offering Reform
33-8590 Issued: 07/18/2005 Effective: 09/19/2005 Effective: 02/06/2006 Effective: 6/12/2006 (70 FR 43558)	Rulemaking for EDGAR System Technical amendments to Reg S-T Series and class requirements Additional mandatory electronic filings for investment companies
33-8587 Issued: 7/15/2005 Effective: 8/22/2005 (70 FR 42234)	Use of Form S-8, Form 8-K, and Form 20-F by Shell Companies
34-52029 Issued: 7/14/2005 Effective: 8/22/2005 Compliance: 4/24/2006 (70 FR 42456)	Removal From Listing and Registration of Securities Pursuant to Section 12(d) of the Securities Exchange Act of 1934
33-8529 Issued: 02/03/2005 Effective: 03/16/2005 (70 FR 6556)	XBRL Voluntary Financial Reporting Program on the EDGAR System
33-8518 Issued: 12/22/2004 Effective: 3/08/2005 (70 FR 1506)	Asset-Backed Securities

Release No. and Details	Title
34-50486 Issued: 10/04/2004 Effective: 11/08/2004 (69 FR 60287)	Proposed Rule Changes of Self-Regulatory Organizations
33-8400A Issued: 8/04/2004 Effective: 8/23/2004 (69 FR 48370)	Additional Form 8-K Disclosure Requirements and Acceleration of Filing Date; Correction
33-8410 Issued: 4/21/2004 Effective: 4/26/2004 (69 FR 22704)	Mandated Electronic Filing for Form ID
33-8170 34-47069 35-27627 Issued: 12/27/2002	Mandated Electronic Filing and Website Posting for Forms 3, 4, and 5
33-8009 Issued: 5/14/2002 Effective: 5/24/2002 and 11/4/2002 (67 FR 36677)	Mandated EDGAR Filing for Foreign Issuers
33-8007 Issued: 9/17/2001 (66 FR 49829)	Updated version of the EDGARLink software
33-7999 Issued: 7/30/2001 (66 FR 42941)	Next stage of EDGAR Modernization
33-7933 Issued: 1/16/2001 Effective: 2/02/2001 (66 FR 8764)	Next stage of EDGAR Modernization
33-7855 Issued: 4/24/2000 Effective: 5/30/2000 Effective: 7/10/2000 Effective: 1/1/2001 (65 FR 24788)	Rules for the next stage of EDGAR Modernization Diskette submissions not accepted Financial Data Schedule requirement removed

Release No. and Details	Title
33-7789 Issued: 1/20/2000 Effective: 1/24/2000 (65 FR 3123)	Adopted updated filing form types in Filer Manual
33-7755 Issued: 10/07/1999 Effective: 10/16/1999 (64 FR 56430)	CompuServe discontinued electronic mail service
33-7684 Issued: 5/17/1999 Effective: 6/28/1999 (64 FR 27888)	Rules for the first stage of EDGAR modernization adopted
34-40934 Issued: 1/12/1999 Compliance date: 4/1/1999 (64 FR 2834)	Electronic filing of Form 13F made mandatory
33-7472 Issued: 10/24/1997 Effective: 1/1/1998 (62 FR 58647)	Commission will no longer accept, in paper, filings required to be submitted electronically, except in a hardship situation
33-7427 Issued: 7/1/1997 (62 FR 36450)	Minor and technical rule amendments, including the elimination of transition rules applicable to the phase-in period
33-7122 Issued: 12/19/1994 (59 FR 67752)	Rules and phase-in schedule made final. Final phase-in lists published. Minor rule amendments adopted
33-6977 Issued: 2/23/1993 (58 FR 14628)	Interim rules applicable to electronic filing in general, and specifically to the Division of Corporation Finance filers
IC-19284 Issued: 2/23/1993 (58 FR 14848)	Interim rules specific to investment companies
35-25746 Issued: 2/23/1993 (58 FR 14999)	Interim rules specific to public utility holding companies

Release No. and Details

33-6980
Issued: 2/23/1993
(58 FR 15009)

Title

Rules relating to payment of filing fees to the SEC's lockbox
in Pittsburgh, Pennsylvania