2. QUICK GUIDE TO EDGAR FILING

2.1   EDGAR Filing Process

This section is designed for the novice filer to explain the filing process and some of the terms that we will use throughout this manual. If you are familiar with EDGAR, then proceed to the index to find your submission type.

A filer must use the EDGAR system when they have a filing obligation that requires an electronic form. They can also choose to use an electronic form for certain form types that may also be prepared in paper format. Increasingly, fewer forms are permitted via paper filing. All rules regarding which forms must be submitted electronically are found in Regulation S-T, General Rules and Regulations for Electronic Filings. A copy of this rule is available on the SEC's Public Website at *https://www.sec.gov/divisions/corpfin/ecfrlinks.shtml*.

The EDGAR system is comprised of a number of large computers that receive filings submitted by entities. An entity is one that files with the SEC. Entities may be unique companies that make Securities Act filings or individuals who make filings like Form 3 or 4. There are thousands of filings submitted to the EDGAR system each day. The system processes the filings according to rules defined by the SEC. Finally, if the documents are public, it transmits them to parties outside the SEC. Since there is a single internal SEC system processing these filings, filers must follow certain rules in preparing their filings so that they can be processed correctly.

Once you know the Code of Federal Regulations (CFR) Form Type/Schedule/Rule that you must submit electronically as determined by the SEC Rules, you must determine the electronic submission type. On the EDGAR system, the submission is the envelope for all of the content you are sending in a single transmission. The submission type may tell the SEC and others viewing the filing something about the filing itself. For example, a Form 15 can have submission types of 15-12B, 15-12G, and 15-15D. The different submission types are used by filers who have a filing obligation under different sections of the act. For example, the 15-12B filer would have registered a class of securities under Section 12(b).

EDGAR filings may consist of a number of documents, both primary and secondary. The primary document is the document that contains the information required by the SEC for the CFR Form Type/Schedule/Rule being submitted. Examples of the primary document include documents like the 10-Q, 8-K, S-1, N-8A, or POS AMI. Many times filers want or need to supplement their primary document with other documents. These are called secondary documents. Secondary documents most commonly include cover letters or correspondence, although correspondence documents may be sent in as primary documents in a correspondence submission type. Sometimes filings can also include exhibits which have a number and/or letter designator, whose content is defined by the SEC. These exhibits can include things like a company charter, power of attorney, or underwriting agreements.

All primary and secondary documents must be in certain standard electronic formats to be accepted by the EDGAR system. The EDGAR system accepts ASCII, HTML, XML and, in some cases, XBRL or PDF primary documents. If you include graphics in your HTML document, then you must also include the .jpg and .gif files that contain your graphics. Two other document formats can be used as unofficial copies: PDF[1] and, in some cases, XBRL. You must follow all of the rules outlined in this manual with regard to formatting these documents regardless of the tool you use to prepare and transmit your submission.

2.1.1   Using EDGARLink Online

EDGARLink Online is an internet based online application. Filers can create a submission by entering header data and attaching filing documents in a single session. You must log in to the EDGAR Filing Website and indicate which form you would like to complete.

Once you have all of your documents prepared, you can assemble your EDGARLink Online submission. Select the submission form type that you would like to file and you will be presented with questions and fields that need to be completed. This data will be added to your submission content and is commonly called the header or supplemental data.

EDGARLink Online allows you to indicate whether the submission should be considered a live or test filing. A TEST filing allows you to make sure that the submission is correct by checking all of the assembled documents and applying EDGAR processing steps like determining the fee and checking your security codes. For a test submission, fees will not be deducted, the filing will not be disseminated, and your filing will not be considered an official filing.

EDGARLink Online allows you to indicate whether you want to receive an exact copy of your filing after processing is complete. Submission contact information may be used by the Filer Support Branches or the SEC divisions or offices if there is an issue with your filing. Including this information allows us to get in touch with you quickly. Using the Notification Information page of the submission, you may add multiple e-mail addresses where you would like a notification message sent. Using other pages of the submissions, you may add secondary documents and provide fee information. You may save your filing to your local computer. As a final step, you must transmit the submission in the same Internet session.

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[1] PDFs will qualify as an "official" document if they comply with specified criteria. Please refer to Section 5.2.3 – PDF for more information.

2.1.2 EDGAR Online Forms Website

The EDGAR Online Forms Website tool is an Internet based online application. Filers can create an Ownership form by entering primary document data and the header data in a single session. You must log in to the EDGAR Online Forms Website and indicate which form you would like to complete. Answer all of the questions. All filings assembled on this site are considered live, so please be careful as you enter information.

You will be able to review and correct information before you send it to the EDGAR system. Similar to EDGARLink Online submissions, you may include e-mail addresses for filing notifications. As a final step, you must transmit the submission in the same Internet session.

2.1.3 After a Submission is Filed

After you transmit your submission, the EDGAR system will provide you with an accession number. The accession number is a unique number that identifies your submission, which consists of (in sequential order):

- ten digits, which are the CIK of the entity that logged in to submit the filing.

- two digits, which define the current year.

- final set of digits, which are assigned sequentially to the login CIK starting with one on the first business day of each year. It is important to use this number when reviewing the status of your filing or consulting with SEC divisions.

After transmitting your submission, you may check on its status, and review e-mail notifications. In addition, if requested, you will receive messages via e-mail. The notification messages, which are identical to those you can retrieve via the Internet, include both the status of the submission and detailed error messages. EDGAR will either accept or suspend your filing. Acceptance means that the filing meets all of the EDGAR processing rules and, if live, the filing will be disseminated. Suspended means that the filing contains serious errors that you must correct. You can correct the errors and resubmit the filing. A suspended filing will not be disseminated nor will fees be deducted from your account.

When the EDGAR system has completed the processing of your submission, if it is live and public, it will be transmitted electronically to a number of third parties. (Certain non-public documents will not be immediately disseminated but may be subsequently disseminated if they meet certain criteria.) Dissemination can often occur within seconds of your transmission. Private companies may post your filing on their websites for public use of their subscribers. The filings are also posted on the SEC's Public Website.

2.2 Filing Checklist

Please consult the following filing checklist in Table 2-1 to assist you with your filing. The checklist does not address all aspects of filing. Please consult the more detailed sections of the Filer Manual for specific guidance.

Table 2-1: Filing Checklist

Step	Activity	Completion
1	Check that you have access codes for the EDGAR system. If not, follow procedures in the EDGAR Filer Manual, Volume I, General Information, to obtain codes.	
2	Review your company data on EDGAR to determine that it is up-to-date. If you are an Investment Company with existing series and classes (contracts), review your series and class information to insure that names, status and ticker symbols are up-to-date before you submit a filing. New series and classes (contracts) are to be added via a filing. Details are in the EDGAR Filer Manual, Volume I, General Information. **Note:** This data is used in creating header data in some filings and filing data in other types of filings. It is your responsibility to keep your company information current.	
3	Determine the submission type you need to file and then find it in the indexes in Chapter 3, "Index to Forms." This chapter will help you identify the website that should be used to prepare and submit your filing.	
4	If your filing requires a fee, ensure that the funds are available in your account. See Chapter 4, "Filing Fee Information."	
5	Create documents that will be attached to the submission. See Chapter 5, "Constructing Attached Documents and Document Types." **Note:** If you are using the EDGAR Online Forms Website, you do not need to create the primary document.	
EDGAR Filing Website 6 & 7	Access the EDGAR Filing Website and select the form type that you want to submit. See Chapter 7 for completing an EDGARLink Online Submission or Section 8.2 in Chapter 8 for completing an Online Form using the EDGAR Filing Website. Skip to step 8.	
EDGAR Online Forms Website 6 & 7	Access the EDGAR Online Forms Website and enter your form data. See Chapter 8 for details. Transmit after data entry and verification. Skip to step 10.	
8	Transmit a test submission to the EDGAR system. For EDGARLink Online submissions, see Section 7.6.4, "Test Submissions;" for XML submissions, see Section 9.2.1, "Transmit XML as a Test Submission."	
9	Review your acceptance/suspense message to determine if changes are required. See Section 10.5, "Submission Information" for instructions.	
10	Transmit a live submission to the EDGAR system. Make sure that a live file is created by having the live button clicked. For more details, refer to Section 7.6, "Transmissions to EDGAR" or Section 9.2.2, "Transmit XML as a Live Submission."	

Step	Activity	Completion
11	Review your acceptance/suspense message. If necessary, correct errors and file again. See Section 10.5, "Submission Information" for instructions on reviewing your acceptance/suspense message.	

2.3 General Information for Filers

2.3.1 Hours of Operation

EDGAR accepts filings and changes to company information each business day, Monday through Friday, from 6:00 A.M. to 10:00 P.M., Eastern Time. Transmissions started but not completed by 10:00 P.M. Eastern Time may be canceled, and you may have to re-submit on the next business day.

2.3.2 Introduction to Web Browsers

The EDGAR system uses web-based technology to make submitting filings easier and faster. Web browsers read code called Hypertext Mark-up Language (HTML). Many people have become familiar with HTML since they have used the Internet. We use a browser as an integral part of EDGAR, providing our interface to the EDGAR Filing Website.

2.3.2.1 Browser Differences

Internet Explorer (IE) and Google Chrome browsers (current versions) may be used to reach the EDGAR websites. Which browser you use is a personal preference. This section covers some functions that are innate to browsers and how your browser should be set up. You should be aware that there might be subtle differences if you are using IE or Google Chrome.

Google Chrome Menu Bar

Internet Explorer Menu Bar

Figure 2-1: Browser Menu Bars

Browsers have very similar navigation functions: [Back], [Forward], [Stop], and [Reload] buttons, Current Address Location fields, as well as buttons for performing other functions such as printing and saving.

The biggest differences between the browsers are visual elements, such as buttons, menu options, and the location of preference settings. In addition, browsers behave differently in how they save or download files.

To change default Google Chrome download/save settings, select "Settings" from the icon at the top right corner of the browser with the "Customize and control Google Chrome" help message; this will cause the "Settings" tab to open in the same browser window. In the "Settings" tab, click [Show advanced settings]. Under "Downloads," select the "Ask where to save each file before downloading" check box. Choosing this setting prompts you for a location each time you

save or download a file. For detailed information on your browser, see your browser's user manual or help function.

The browser window works similarly to all windows, in that it can be maximized, minimized, and sized. The default menu bar contains buttons that help you navigate the Internet; however, these buttons do not necessarily help you navigate EDGAR. For the purposes of logging into EDGAR, downloading files, submitting filings and company queries, or updating company information, these buttons do not apply. Some of the functions you can use are Bookmark, to mark the EDGAR Login page for easy accessibility; Back, to correct, add, or remove criteria from a query; and Security, to turn on or off your security functions.

IE and Google Chrome are the supported browsers for the EDGAR Filing Website, EDGAR Filer Management, and EDGAR Online Forms Management websites.

We recommend that you do not use multiple browser windows or tabs when working on EDGAR. Otherwise, information from one window may impact information on other window(s) causing EDGAR applications to potentially function incorrectly. If you want to use multiple windows when working on EDGAR, you must select "New Session" (for IE) from the "File" menu. This creates a new browser session that will not share information with the existing session.

2.3.3 Accessing EDGAR

To access EDGAR, you must have EDGAR access codes. New filers and filers who want to file in another capacity (e.g., filing agent or training agent) must use Form ID to apply for EDGAR access codes. The Form ID application must be filed electronically through the EDGAR Filer Management Website and include a notarized authentication document in PDF format. If you do not attach the required notarized authentication document as a PDF to Form ID, we cannot accept your application. Details of this process are covered in Volume I. Once you have obtained your access codes, you will be ready to log in to EDGAR, transmit submissions, run company queries, update your company information, or change your password or CCC (CIK Confirmation Code).

2.3.4 Getting Help with EDGAR

For Procedural and Technical questions, contact Filer Support

You can reach our Filer Support Branches in the Divisions at (202) 551-8900. The staff responds to general EDGAR questions like how to become a filer, the Form ID process, how to get to the websites, how to update filer information, filing of forms, and header tags. Filer Support is available each business day from 9:00 A.M. to 5:30 P.M. Eastern Time. Filer Support voicemail will be available during off hours.

For general fee information, contact our Fee Account Services Branch in the Office of Financial Management at (202) 551-8900.

For Substantive questions, contact your Division or Office

For filing content, rule interpretations, filing date adjustments, and hardship exemption requests, contact the division or office that reviews the filing during normal business hours 9:00 A.M. to 5:30 P.M., Eastern Time.

Division of Corporation Finance:

> For help with filings reviewed by the Division of Corporation Finance, contact the Division of Corporation Finance at (202) 551-3600.

Division of Trading and Markets:

> For help with short sale filings, contact the Office of Interpretation and Guidance in the Division of Trading and Markets inquiry line: (202) 551-5777.

> For help with Form ATS-N filings, contact the Office of Market Supervision, in the Division of Trading and Markets, inquiry line: (202) 551-5777.

Division of Investment Management:

> For help with filings reviewed by the Division of Investment Management, see below.

> For Form 13F, call the IM Chief Counsel inquiry line: (202) 551-6825.

> For N-CEN or Form 24F-2, call the N-CEN/24F-2 inquiry line: (202) 551-6703.

> For investment company filings (except Forms 13F, N-CEN and 24F-2), call the IM EDGAR inquiry line: (202) 551-6989.

For questions concerning post-acceptance corrections and withdrawals, first please read our notice, "IM EDGAR Post-Acceptance Corrections" under "Investment Management" on the Guidance for Filers web page (https://www.sec.gov/info/edgar/guidance).

For questions concerning series and classes (contracts), first read our notice, "Series and Class (Contract) Notice and FAQ's" under "Investment Management" on the Guidance for Filers web page (*https://www.sec.gov/info/edgar/guidance*).

Office of Municipal Securities:

For help with the municipal advisor registration forms (Forms MA, MA-I, MA-NR, and MA-W), contact the Office of Municipal Securities at (202) 551-5680.

Office of Credit Ratings

For help with Form NRSRO and reports filed pursuant to Rule 17g-3 under the Exchange Act, contact the Office of Credit Ratings by e-mail at *NRSROsubmissions@sec.gov* or by phone at (212) 336-9080.

2.4 EDGAR Gateway and Websites

The SEC maintains a number of websites and URLs to support the filing process. As we have developed more sites and URLs, it has become more complicated for filers to find the correct location for any single activity. To alleviate this problem, we developed the EDGAR Gateway to act as an interface between all EDGAR websites and URLs. By choosing the link that describes what you want to do, you can connect to the correct resource to accomplish your task. You can reach the EDGAR Gateway by using the following URL:

https://www.portal.edgarfiling.sec.gov

You can use links on this URL to access the websites or URLs. If you only remember one EDGAR website, this is the one to remember. The other EDGAR websites and/or URLs as well as their uses are as follows:

URL	Name
https://www.edgarfiling.sec.gov	EDGAR Filing Website
Prepare and transmit EDGARLink Online Form filings	
Prepare and transmit Regulation A Forms, Regulation Crowdfunding Forms, Form 13H, Form 13F, Form SDR, Security-based Swap Entity Form filings, Form X-17A-5 Part III, Form 17-H, and Municipal Advisor Form filings	
Transmit XML Filer-Constructed Submissions	
Updates of Entity Information	
Filing Status and E-mail Notifications	
View the Fee Rate Table	

URL	Name
https://www.onlineforms.edgarfiling.sec.gov Prepare and transmit Ownership filings Prepare and transmit Form D Filings Transmit XML Filer-Constructed Submissions Updates of Entity Information Filing Status and E-mail Notifications	EDGAR Online Forms Website
https://www.filermanagement.edgarfiling.sec.gov Apply for EDGAR Access (New) Generate Access Codes (New/Replacement) Update Passphrase Convert Paper Only Filer to Electronic Filer EDGAR Access for New Serial Companies Download the Filer Manual	EDGAR Filer Management Website
https://www.edgarcompany.sec.gov Public Access to company information	EDGAR Company Database
https://www.sec.gov Access to filings Information on Existing Rules Information on Proposed Rules Download the Filer Manual Frequently Asked Questions Download Filer-Constructed Technical Specifications	SEC's Public Website

Please note that there may be more than one URL or website to help you with a single task. For example, there are two URLs where you can change entity data and download the Filer Manual. Please be very careful in linking to the websites. Some are preceded by https: and you will not be allowed access to a secure site without this designator. You should use the Favorites feature built into Internet Explorer to store the URLs for the sites you use frequently.