



Filer Manual – Volume I

General Information

VERSION 31

October 2018

This page is intentionally left blank.

Notice

Use this EDGAR® Filer Manual when making electronic filings with the United States Securities and Exchange Commission (SEC or “Commission”). See Rule 301 of Regulation S-T.

The EDGAR Filer Manual consists of three volumes. EDGAR Filer Manual (Volume I) General Information introduces the requirements for becoming an EDGAR Filer and maintaining EDGAR company information. EDGAR Filer Manual (Volume II) EDGAR Filing illustrates the process to submit an online filing. EDGAR Filer Manual (Volume III) N-SAR Supplement is a guide for preparing electronic submissions of Form N-SAR.

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. EDGARLite™ is a trademark 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, filers are asked not to include social security numbers in filings submitted to the Commission.

This page is intentionally left blank.

Updates

On October 1, 2018, the following changes will be made to the EDGAR Filer Manual as part of EDGAR Release 18.3:

- EDGAR will introduce changes that will remove the ability to access return copies of submissions if a return copy is requested. Filers are encouraged to save a copy of their submission prior to transmitting a TEST or LIVE filing. EDGAR will continue to provide Notification Information for test and live submissions. For more information on the elimination of the ability to access a return copy of EDGAR submissions, see Chapter 5 (Maintenance of Company Data), Appendix A (Glossary of Commonly Used Terms, Acronyms, and Abbreviations) and Appendix B (Frequently Asked Questions) of the “EDGAR Filer Manual, Volume I: General Information.” See Chapter 2 (Quick Guide to EDGAR Filing), Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions), Chapter 8 (Preparing and Transmitting Online Submissions), Chapter 10 (Determining the Status of Your Filing), Appendix B (Frequently Asked Questions), and Appendix F (Glossary of Commonly Used Terms, Acronyms, and Abbreviations) of the “EDGAR Filer Manual, Volume II: EDGAR Filing.”
- Submission form types N-CEN and N-CEN/A will be updated to rename the save button for Part E: Additional Questions for Exchange-Traded Funds and Exchange-Traded Managed Funds to “Save & Close This Fund.” See Chapter 8 (Preparing and Transmitting Online Submissions) of the “EDGAR Filer Manual, Volume II: EDGAR Filing.”
- Submission form types 8-K/A, 8-K12B/A, 8-K12G3/A, 8-K15D5/A, 20-F/A, and NT 20-F/A will be updated to issue a warning, but still allow the submission to go through, if the period tag does not match the period tag of their live and accepted original filing or amendment. See Appendix A (Messages Reported by EDGAR) of the “EDGAR Filer Manual, Volume II: EDGAR Filing.”
- EDGAR will be updated to show submission progress once an action is submitted. The progress indicator will help prevent a filer from submitting more than one copy of a submission. This update is for the following locations: Filer Web, Online Forms Management, EDGARLink Online, or EDGAR Filer Management. See Chapter 3 (Becoming an EDGAR Filer), Chapter 4 (Generating EDGAR Access Codes), and Chapter 5 (Maintenance of Company Data) of the “EDGAR Filer Manual, Volume I: General Information.” See Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions) and Chapter 8 (Preparing and Transmitting Online Submissions) of the “EDGAR Filer Manual, Volume II: EDGAR Filing.”
- EDGAR will notify filers when their submissions have possible XBRL tagging issues. Clarifying changes have been made to the following sections of Chapter 6 (Interactive Data) of the “EDGAR Filer Manual, Volume II: EDGAR Filing”:
 - Section 6.5 ‘Syntax of Instances’ and its subsections of the “EDGAR Filer Manual, Volume II: EDGAR Filing” will be updated as follows:
 - Provide an EDGAR warning (not a suspension) when certain US-GAAP and IFRS numeric reporting items are tagged incorrectly as negative

- Provide an EDGAR warning (not a suspension) if a filing uses deprecated tags in a submission
- Provide an EDGAR warning (not a suspension) if a filing contains custom Axis tags for purposes already served by certain existing standard taxonomy axes
- Section 6.7.12 of the "EDGAR Filer Manual, Volume II: EDGAR Filing" will be updated to be in line with the phrasing of other Interactive Data validation descriptions. It will test whether 17 CFR § 232.405 (d)(1) through (d)(4) are followed by the Interactive Data file, and only issue a warning to the filer when the requisite ordering is not followed.
- EDGAR will no longer provide support for the IFRS-2016 taxonomy. Please see <https://www.sec.gov/info/edgar/edgartaxonomies.shtml> for a complete list of supported standard taxonomies.

Release 18.3 will also introduce changes to the following Technical Specifications:

- The N-PORT schema will be updated with changes including but not limited to the following:
 - Allow filers to provide “N/A” at the following locations:
 - Date Items C.9.a and C.10.e
 - Item C.2.b at both the holding and reference instrument level, and allow Item C.2.c (exchange rate) to be skipped if “N/A” is the response to Item C.2.b
 - Items C.2.c and C.2.d at the reference instrument level
 - Items C.5.a and C.5.b at both the holding and reference instrument level
 - Revise the validation for CUSIPs and ISINs, including allowing filers to provide “N/A”
 - Allow filers to report up to 1,000 reference instruments for convertible debt under Item C.9.f.iii
 - Allow filers to report up to 100 counterparties and their LEIs for Item C.11.b.i
 - Increase the ticker field size to 40 characters and remove ticker spaces prohibitions throughout the Form
 - Add “Other” as an option to Items C.11.f.i.1 and C.11.f.i.2
 - Add an ISO code field to Item C.11.c.v at the holding and reference instrument levels
 - The data format for decimal fields will change from Decimal (36,12) to Decimal (24)

In addition, EDGAR will prevent the dissemination of submission form type NPORT-P and its variants if there is a period date of August 31, 2019 or earlier.

For more information, see the updated “EDGAR Form N-PORT XML Technical Specification” document available on the SEC's Public Website (<https://www.sec.gov/info/edgar/tech-specs>).

- The N-CEN schema will be updated with the following change:
 - The data format for decimal fields will change from Decimal (36,12) to Decimal (24)

For more information, see the updated “EDGAR Form N-CEN Technical Specification” document available on the SEC’s Public Website (<https://www.sec.gov/info/edgar/tech-specs>).

EDGAR Release 18.3 will also implement a number of other changes that do not impact the EDGAR Filer Manual, which are detailed in the Release Notes.