

Issued in Washington, DC, on January 19, 2024, by the Commission.

**Robert Sidman,**

*Deputy Secretary of the Commission.*

**Note:** The following appendix will not appear in the Code of Federal Regulations.

### Appendix to Annual Adjustment of Civil Monetary Penalties To Reflect Inflation—2024—Commission Voting Summary

On this matter, Chairman Behnam and Commissioners Johnson, Goldsmith Romero, Mersinger, and Pham voted in the affirmative. No Commissioner voted in the negative.

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## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR Part 232

[Release Nos. 33-11259; 34-99193; 39-2553; IC-35068]

### Adoption of Updated EDGAR Filer Manual

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (“Commission”) is adopting amendments to Volume II of the Electronic Data Gathering, Analysis, and Retrieval system Filer Manual (“EDGAR Filer Manual” or “Filer Manual”) and related rules and forms. EDGAR Release 23.4 will be deployed in the EDGAR system on December 18, 2023.

**DATES:** *Effective date:* January 24, 2024.

*Incorporation by reference:* The incorporation by reference of the revised Filer Manual is approved by the Director of the Federal Register as of January 24, 2024.

**FOR FURTHER INFORMATION CONTACT:** For questions regarding the amendments to Volume II of the Filer Manual, please contact Rosemary Filou, Deputy Director and Chief Counsel, Jane Patterson, Senior Special Counsel, or Lidian Pereira, Senior Special Counsel, in the EDGAR Business Office at (202) 551-3900. For questions regarding new Item 1.05 in Forms 8-K, 8-K12B, 8-K12G3, 8-K15D5, 8-K/A, 8-K12B/A, 8-K12G3/A, and 8-K15D/A, please contact Nabeel Cheema, Senior Counsel, in the Division of Corporation Finance at (202) 551-5512. For questions regarding updates to disclosures in Schedules 13D and 13G related to beneficial ownership or interests in

security-based swaps, please contact Nicholas Panos, Senior Special Counsel, or Valian Afshar, Senior Special Counsel, in the Division of Corporation Finance at (202) 551-3440. For questions regarding new tagging requirements for Forms N-8B-2 and S-6, please contact Heather Fernandez, Financial Analyst, in the Division of Investment Management at (202) 551-6708. For questions concerning taxonomies or schemas, please contact the Office of Structured Disclosure in the Division of Economic and Risk Analysis at (202) 551-5494.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated Filer Manual, Volume II: “EDGAR Filing,” Version 68 (December 2023) and amendments to 17 CFR 232.301 (“Rule 301”). The updated Filer Manual is incorporated by reference into the Code of Federal Regulations.

### I. Background

The Filer Manual contains information needed for filers to make submissions on EDGAR. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.<sup>1</sup> Filers must consult the Filer Manual in conjunction with our rules governing mandated electronic filings when preparing documents for electronic submission.

### II. EDGAR System Changes and Associated Modifications to Volume II of the Filer Manual

EDGAR is being updated in EDGAR Release 23.4, and corresponding amendments to Volume II of the Filer Manual are being made to reflect these changes, as described below.<sup>2</sup>

#### Public Company Cybersecurity Incident Disclosure

On July 26, 2023, the Commission adopted new rules to enhance and standardize disclosures regarding cybersecurity risk management, strategy, governance, and incidents by public companies that are subject to the reporting requirements of the Securities Exchange Act of 1934.<sup>3</sup> The new rules require registrants to disclose material cybersecurity incidents on new Item 1.05 of Forms 8-K, 8-K12B, 8-K12G3, 8-K15D5, 8-K/A, 8-K12B/A, 8-K12G3/A, and 8-K15D/A, and describe certain

aspects of the incident’s nature, scope, and timing, as well as its material impact or reasonably likely material impact on the registrant, within four business days after a registrant determines the cybersecurity incident is material. EDGAR will be modified to add new Item 1.05 to the relevant forms to allow registrants to disclose the required information.

#### Rule Amendments Modernizing Beneficial Ownership Reporting

On October 10, 2023, the Commission adopted amendments to certain rules that govern beneficial ownership reporting. These rule revisions both shorten filing deadlines for initial and amended reports and require that all information disclosed within the reports, excluding exhibits, be filed using structured, machine-readable language.<sup>4</sup> To the extent that a beneficial owner wishes to submit an amendment to a Schedule 13D on EDGAR as a combined filing with a Schedule TO, however, the combined filing would not be required or allowed to be filed using structured, machine-readable language. EDGAR will be modified accordingly.

In addition, EDGAR will be modified such that when the amendments become effective on February 5, 2024, a Schedule 13D, Schedule 13D/A, Schedule 13G, and Schedule 13G/A filed before 10 p.m. eastern time on a day that EDGAR is operating will receive a filing date identical to the EDGAR received date and will be disseminated until 10 p.m. eastern time.

#### Investment Company Name Clarification

On September 20, 2023, the Commission amended rules under the Investment Company Act of 1940 to clarify certain broad categories of investment company names that are likely to mislead investors about an investment company’s investments and risks.<sup>5</sup> To implement this rulemaking, EDGAR will be updated to support a new taxonomy—FND—with 2023 and 2022 versions. EDGAR will also be updated to accept Inline XBRL submissions on Forms N-8B-2 and S-6.

#### Removal of Certain Defunct and Discontinued Forms

EDGAR will be updated to remove the following obsolete forms from the

<sup>1</sup> See Rule 301 of Regulation S-T.

<sup>2</sup> EDGAR Release 23.4 will be deployed on [December 18, 2023].

<sup>3</sup> Cybersecurity Risk Management, Strategy, Governance, and Incident Disclosure, Release No. 33-11216 (July 26, 2023) [88 FR 51896 (Aug. 4, 2023)].

<sup>4</sup> Modernization of Beneficial Ownership Reporting, Release No. 33-11253 (Oct. 10, 2023) [88 FR 76986 (Nov. 7, 2023)].

<sup>5</sup> Investment Company Names, Release No. 33-11238A (Sep. 20, 2023) [88 FR 70436 (Oct. 11, 2023)].

EDGARLink Online Form Submission Types list:

- N-LIQUID and N-LIQUID/A—On November 2, 2020, the Commission revised and changed the name of Form N-LIQUID to Form N-RN.<sup>6</sup> As a result, EDGAR was updated to add new Form N-RN submission types. The N-LIQUID submission types will be retired since that version of the form is no longer in effect. Filers, instead, should submit Form N-RN.

- 24F-2NT and 24F-2NT/A—On April 8, 2020, the Commission required filers to file Form 24F-2 in XML instead of ASCII/HTML.<sup>7</sup> Beginning February 1, 2022, filers have been required to submit submission types 24F-2NT and 24F-2NT/A in a structured XML format. The links to the invalid ASCII/HTML versions of the form are being removed.

- F-4EF and F-4 POS—The submission types F-4EF and F-4POS are being removed as Form F-4 does not have an automatically effective provision. This change will also streamline the implementation of a fee payment validation function, which is being implemented as part of the Commission's Filing Fee Disclosure and Payment Methods Modernization Rule.

On October 13, 2021, the Commission adopted amendments to modernize filing fee disclosure and payment methods.<sup>8</sup> EDGAR will be updated to allow filers to voluntarily choose to comply with the rule's requirements to disclose filing fee calculation table(s) and related information in the EX-FILING FEES exhibit in Inline XBRL format for 72 fee-bearing form types beginning January 31, 2024. The changes to EDGAR will also allow the phase-in of the Inline XBRL filing fee requirements over a period of approximately 18 months:

- January 31, 2024—Filers voluntarily file fee data in Inline XBRL format (approximately six months prior to July 31, 2024).

- July 31, 2024—Large Accelerated Filers required to submit fee data in Inline XBRL format.

- July 31, 2025—Compliance by all filers required, including certain investment companies that file registrations on Forms N-2 and N-14.

<sup>6</sup> Use of Derivatives by Registered Investment Companies and Business Development Companies, Release No. IC-34084 (Nov. 2, 2020) [86 FR 83162 (Dec. 21, 2020)].

<sup>7</sup> Securities Offering Reform for Closed-End Investment Companies, Release No. 33-10771A (Apr. 8, 2020) [86 FR 33290 (June 1, 2020)].

<sup>8</sup> Filing Fee Disclosure and Payment Methods Modernization, Release No. 33-10997 (Oct. 13, 2021) [86 FR 70166 (Dec. 9, 2021)].

### III. Amendments to Rule 301 of Regulation S-T

Along with the adoption of the updated Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of the current revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51.

The updated EDGAR Filer Manual is available at <https://www.sec.gov/edgar/filerinformation/current-edgar-filer-manual>.

### IV. Administrative Law Matters

Because the Filer Manual and rule amendments relate solely to agency procedures or practice and do not substantially alter the rights and obligations of non-agency parties, publication for notice and comment is not required under the Administrative Procedure Act ("APA").<sup>9</sup> It follows that the amendments do not require analysis under requirements of the Regulatory Flexibility Act<sup>10</sup> or a report to Congress under the Small Business Regulatory Enforcement Fairness Act of 1996.<sup>11</sup>

The effective date for the updated Filer Manual and related rule amendments is January 24, 2024. In accordance with the APA,<sup>12</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with the related system upgrades.

### V. Statutory Basis

We are adopting the amendments to Regulation S-T under the authority in Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>13</sup> Sections 3, 12, 13, 14, 15, 15B, 23 and 35A of the Securities Exchange Act of 1934,<sup>14</sup> Section 319 of the Trust Indenture Act of 1939,<sup>15</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>16</sup>

### List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

<sup>9</sup> 5 U.S.C. 553(b)(A).

<sup>10</sup> 5 U.S.C. 601 through 612.

<sup>11</sup> 5 U.S.C. 804(3)(c).

<sup>12</sup> 5 U.S.C. 553(d)(3).

<sup>13</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>14</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78o-4, 78w, and 78ll.

<sup>15</sup> 15 U.S.C. 77sss.

<sup>16</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

### Text of the Amendments

In accordance with the foregoing, title 17, chapter II of the Code of Federal Regulations is amended as follows:

### PART 232—REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS

■ 1. The general authority citation for part 232 continues to read as follows:

**Authority:** 15 U.S.C. 77c, 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, 80b-4, 80b-6a, 80b-10, 80b-11, 7201 *et seq.*; and 18 U.S.C. 1350, unless otherwise noted.

\* \* \* \* \*

■ 2. Section 232.301 is revised to read as follows:

#### § 232.301 EDGAR Filer Manual.

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets forth the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the EDGAR Filer Manual, Volume I: "General Information," Version 41 (December 2022). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: "EDGAR Filing," Version 68 (December 2023). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You must comply with these requirements in order for documents to be timely received and accepted. The EDGAR Filer Manual is available for inspection at the Commission and at the National Archives and Records Administration (NARA). The EDGAR Filer Manual is available for website 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 a.m. and 3 p.m. Operating conditions may limit access to the Commission's Public Reference Room. For information on the availability of the EDGAR Filer Manual at NARA, visit [www.archives.gov/federal-register/cfr/ibr-locations/](http://www.archives.gov/federal-register/cfr/ibr-locations/) or email [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov). The EDGAR Filer Manual may also be obtained from <https://www.sec.gov/edgar/filerinformation/current-edgar-filer-manual>.

By the Commission.

Dated: December 18, 2023.

**Vanessa A. Countryman,**  
Secretary.

**Editorial Note:** This document was received for publication by the Office of the Federal Register on January 19, 2024.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 54

[TD 9985]

RIN 1545–BQ94

## DEPARTMENT OF LABOR

### Employee Benefits Security Administration

#### 29 CFR Part 2590

RIN 1210–AC24

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

#### 45 CFR Part 149

[CMS–9890–CN]

RIN 0938–AV39

### Federal Independent Dispute Resolution (IDR) Process Administrative Fee and Certified IDR Entity Fee Ranges; Correction

**AGENCY:** Internal Revenue Service (IRS), Department of the Treasury; Employee Benefits Security Administration, Department of Labor; Centers for Medicare & Medicaid Services, Department of Health and Human Services (HHS).

**ACTION:** Final rule; correction.

**SUMMARY:** This document corrects technical errors that appeared in the December 21, 2023 final rules entitled, “Federal Independent Dispute Resolution (IDR) Process Administrative Fee and Certified IDR Entity Fee Ranges.”

**DATES:** This correcting document is effective January 22, 2024.

**FOR FURTHER INFORMATION CONTACT:**

Shira B. McKinlay or William Fischer, Internal Revenue Service, Department of the Treasury, 202–317–5500; Shannon Hysjulien or Rebecca Miller, Employee Benefits Security Administration, Department of Labor, 202–693–8335; and Jacquelyn Rudich or Nora Simmons, Centers for Medicare &

Medicaid Services, Department of Health and Human Services, 301–492–5211.

**SUPPLEMENTARY INFORMATION:**

### I. Background

#### A. Introduction

On December 21, 2023, the Departments of Health and Human Services (HHS), Labor, and the Treasury (collectively, the Departments) published FR Doc. 2023–27931 (88 FR 88494), entitled “Federal Independent Dispute Resolution (IDR) Process Administrative Fee and Certified IDR Entity Fee Ranges” (final rules) related to the fees established by the No Surprises Act for the Federal IDR process, as established by the Consolidated Appropriations Act, 2021. The final rules (88 FR 88524 and 88525) contained non-substantive technical errors in the amendatory instructions for the regulation text and the HHS title that are identified in section II. of this document and corrected in section IV. of this document. The provisions in this correction document are effective as of the effective date of the final rules, because the Departments determined there is good cause to waive any delay in effective date for the reasons set forth in section III. of this document. Accordingly, the corrections are effective January 22, 2024.

#### B. Regulations Overview

The final rules amended existing regulations to provide that the administrative fee amount charged by the Departments to participate in the Federal IDR process and the ranges for certified IDR entity fees for single and batched determinations will be set by the Departments through notice and comment rulemaking. The preamble to the final rules also set forth the methodology used to calculate the administrative fee and the considerations used to develop the certified IDR entity fee ranges. The final rules also finalized the amount of the administrative fee and the certified IDR entity fee ranges for disputes initiated on or after the effective date of the final rules. Below, the Departments summarize the errors in the final rules and describe the corrections that the Departments are making in this document.

### II. Summary of Errors

In the final rules the Departments inadvertently made technical errors in the amendatory instructions for the regulation text for all three Departments. Amendatory instruction 3.h. incorrectly stated that the Department of the

Treasury was removing “; and” at the end of newly redesignated 26 CFR 54.9816–8T(e)(2)(xii) and adding a period in its place. Similarly, amendatory instruction 5.h. incorrectly stated that the Department of Labor was removing “; and” at the end of newly redesignated 29 CFR 2590.716–8(e)(2)(xii) and adding a period in its place, and amendatory instruction 7.h. incorrectly stated that the Department of Health and Human Services was removing “; and” at the end of newly redesignated 45 CFR 149.510(e)(2)(xii) and adding a period in its place. Instead, the Departments intended for these amendments to apply to newly redesignated 26 CFR 54.9816–8T(e)(2)(xi), 29 CFR 2590.716–8(e)(2)(xi), and 45 CFR 149.510(e)(2)(xi), respectively, rather than newly redesignated 26 CFR 54.9816–8T(e)(2)(xii), 29 CFR 2590.716–8(e)(2)(xii), and 45 CFR 149.510(e)(2)(xii), which do not include “; and” at the end of each paragraph and already end with periods. Finally, the Departments made a typographical error in the title line for HHS and incorrectly referenced 49 CFR subtitle A rather than 45 CFR subtitle A. Accordingly, the Departments are revising the title line for HHS to accurately reflect the correct title.

### III. Waiver of Proposed Rulemaking and Waiver of the Delay in Effective Date

Under the Administrative Procedure Act (APA) (5 U.S.C. 551, *et seq.*), while a general notice of proposed rulemaking and an opportunity for public comment is generally required before the promulgation of regulations, this is not required when an agency, for good cause, finds that notice and public comment are impracticable, unnecessary, or contrary to the public interest and incorporates a statement of the reasons for that finding in the document.

The APA also generally requires that a final rule be effective no sooner than 30 days after the date of publication in the **Federal Register**. Sections 553(b)(B) and 553(d)(3) of the APA provide for exceptions from the APA notice and comment and delay in effective date requirements. Section 553(b)(B) of the APA authorizes an agency to dispense with normal notice and comment rulemaking procedures for good cause if the agency makes a finding that the notice and comment process is impracticable, unnecessary, or contrary to the public interest and includes a statement of the finding and the reasons for it in the rule. Similarly, section 553(d)(3) of the APA allows the agency