

## § 232.314

## 17 CFR Ch. II (4–1–13 Edition)

must indicate their investment company type, based on whether the registrant's last effective registration statement or amendment (other than a merger/proxy filing on Form N-14 (§ 239.23 of this chapter) was filed on Form N-1 (§§ 239.15 and 274.11 of this chapter), Form N-1A (§§ 239.15A and 274.11A of this chapter), Form N-2 (§§ 239.14 and 274.11a-1 of this chapter), Form N-3 (§§ 239.17A and 274.11b of this chapter), Form N-4 (§§ 239.17b and 274.11c of this chapter), Form N-5 (§§ 239.24 and 274.5 of this chapter), Form N-6 (§§ 239.17c and 274.11d of this chapter), Form S-1 (§ 239.11 of this chapter), Form S-3 (§ 239.13 of this chapter), or Form S-6 (§ 239.16 of this chapter) in those EDGAR submissions identified in the EDGAR Filer Manual.

(b) Registered investment companies whose last effective registration statement or amendment (other than a merger/proxy filing on Form N-14 (§ 239.23 of this chapter) was filed on Form N-1A (§§ 239.15A and 274.11A of this chapter), Form N-3 (§§ 239.17A and 274.11b of this chapter), Form N-4 (§§ 239.17b and 274.11c of this chapter), or Form N-6 (§§ 239.17c and 274.11d of this chapter) must, under the procedures set forth in the EDGAR Filer Manual:

(1) Provide electronically, and keep current, information concerning their existing and new series and/or classes (or contracts, in the case of separate accounts), including series and/or class (contract) name and ticker symbol, if any, and be issued series and/or class (or contract) identification numbers;

(2) Deactivate for EDGAR purposes any series and/or class (or contract, in the case of separate accounts) that are no longer offered, go out of existence, or deregister following the last filing for that series and/or class (or contract, in the case of separate accounts), but the registrant must not deactivate the last remaining series unless the registrant deregisters; and

(3) For those EDGAR submissions identified in the EDGAR Filer Manual, include all series and/or class (or contract) identifiers of each series and/or class (or contract) on behalf of which the filing is made.

(c) Registered investment companies whose last effective registration state-

ment or amendment (other than a merger/proxy filing on Form N-14 (§ 239.23 of this chapter)) was filed on Form N-1A (§§ 239.15A and 274.11A of this chapter), Form N-3 (§§ 239.17A and 274.11b of this chapter), Form N-4 (§§ 239.17b and 274.11c of this chapter), or Form N-6 (§§ 239.17c and 274.11d of this chapter) must provide electronically, as specified in the EDGAR Filer Manual, in the EDGAR submission identifying information concerning the acquiring fund and the target fund (and the series and/or classes (contracts), if any, of each if in existence at the time of the filing) in connection with merger filings on Form N-14 (§ 239.23 of this chapter), under § 230.425 of this chapter, and in compliance with Regulation 14A (§ 240.14a-1 of this chapter), Schedule 14A (§ 240.14a-101 of this chapter), and all other applicable rules and regulations adopted pursuant to Section 14(a) of the Exchange Act, as referenced in Investment Company Act Rule 20a-1 (§ 270.20a-1 of this chapter).

(d) Non-registrant third party filers making proxy filings with respect to investment companies must designate in the EDGAR submission the type of investment company (as referenced in paragraph (a) of this section) and include series and/or class (or contract) identifiers in designated EDGAR proxy submission types, in accordance with the EDGAR Filer Manual.

[70 FR 43569, July 27, 2005]

### § 232.314 Accommodation for certain securitizers of asset-backed securities.

The information required in response to Rule 15Ga-1 (§ 240.15Ga-1 of this chapter) by a municipal securitizer will be deemed to satisfy the electronic submission requirements of Rule 101 (§ 232.101 of this chapter) under the following conditions:

(a) For purposes of this section, a municipal securitizer is a securitizer (as that term is defined in Section 15G(a) of the Securities Exchange Act of 1934) that is any State or Territory of the United States, the District of Columbia, any political subdivision of any State, Territory or the District of Columbia, or any public instrumentality of one or more States, Territories or the District of Columbia; and

(b) The information required by Rule 15Ga-1 is provided to the Municipal Securities Rulemaking Board in an electronic format available to the public on the Municipal Securities Rulemaking Board's Internet Web site.

[76 FR 4511, Jan. 26, 2011]

#### XBRL-RELATED DOCUMENTS

##### § 232.401 XBRL-Related Document submissions.

(a) Only an electronic filer that is an investment company registered under the Investment Company Act of 1940 (15 U.S.C. 80a-1 *et seq.*), a "business development company" as defined in section 2(a)(48) of that Act, or an entity that reports under the Exchange Act and prepares its financial statements in accordance with Article 6 of Regulation S-X (17 CFR 210.6-01 *et seq.*) is permitted to participate in the voluntary XBRL (eXtensible Business Reporting Language) program. An electronic filer that participates in the voluntary XBRL program may submit XBRL-Related Documents (§232.11) in electronic format as an exhibit to: the filing (other than a Form N-1A (§239.15A and §274.11A of this chapter)) to which the XBRL-Related Documents relate; an amendment to such filing, but, in the case of a Form N-1A filing, an amendment made only after the effective date of the Form N-1A filing to which the XBRL-Related Documents relate; or, if the electronic filer is eligible to file a Form 8-K (§249.308 of this chapter) or a Form 6-K (§249.306 of this chapter), a Form 8-K or a Form 6-K, as applicable, that references the filing to which the XBRL-Related Documents relate if such Form 8-K or Form 6-K is submitted no earlier than the date of that filing. The XBRL-Related Documents must comply with the content and format requirements of this section, be submitted as an exhibit to a form that contains the disclosure required by this section and be submitted in accordance with the EDGAR Filer Manual and, as applicable, one of Item 601(b)(100) of Regulation S-K (§229.601(b)(100) of this chapter), Item 601(b)(100) of Regulation S-B (§228.601(b)(100) of this chapter), Form 20-F (§249.220f of this chapter), Form 6-K or §270.8b-33 of this chapter.

(b) XBRL-Related Documents must consist of mandatory content and may consist of optional content but only if the optional content accompanies the mandatory content in the same submission.

(1) Mandatory content consists of a complete set of information for all periods presented in the corresponding official EDGAR filing from one or more of the following categories (as filed in the corresponding official EDGAR filing):

(i) The complete set of financial statements (the only exceptions are that notes to the financial statements and schedules related to the financial statements may be omitted unless the electronic filer is a registered management investment company in which case it must include *Schedule I—Investments in Securities of Unaffiliated Issuers* (§210.12-12 of this chapter));

(ii) Earnings information set forth in Form 6-K or Items 2.02 or 8.01 of Form 8-K (whether contained in the body of the Form 6-K or Form 8-K or in an exhibit, and whether filed or furnished);

(iii) Financial highlights or condensed financial information set forth in Item 13(a) of Form N-1A, Item 4.1 of Form N-2 (§239.14 and §274.11a-1 of this chapter) or Item 4(a) of Form N-3 (§239.17a and §274.11b of this chapter), as applicable;

(iv) The risk/return summary information set forth in Items 2, 3, and 4 of Form N-1A provided that the filing is submitted prior to January 1, 2011, and, in the case of a Form N-1A filing that includes more than one series (as that term is used in rule 18f-2(a) under the Investment Company Act (§270.18f-2(a) of this chapter), a filer may include in mandatory content complete risk/return summary information for any one or more of those series; or

(v) If the electronic filer is an investment company registered under the Investment Company Act of 1940 (15 U.S.C. 80a-1 *et seq.*), a "business development company" as defined in section 2(a)(48) of that Act, or an entity that reports under the Exchange Act and prepares its financial statements in accordance with Article 6 of Regulation S-X (17 CFR 210.6-01 *et seq.*), *Schedule I—Investments in Securities of Unaffiliated Issuers* (§210.12-12 of this chapter).