

flight cycles. Do all applicable corrective actions before further flight.

(2) Within 3,000 flight cycles or 3 years after the effective date of this AD, replace the fitting with a new, improved fitting in accordance with the Accomplishment Instructions of Boeing Alert Service Bulletin 727-57A0135, Revision 4, dated September 26, 2012. Accomplishing the requirements of this paragraph terminates the requirements of paragraphs (g), (m), and (p)(1) of this AD for that outboard foreflap only.

(q) New Inspection and Corrective Actions on Fittings Replaced According to Paragraph (k), (o), or (p) of This AD on Outboard Foreflaps

For airplanes on which a new, improved carriage attach fitting on the outboard foreflap was replaced in accordance with the requirements of paragraph (k), (o), or (p) of this AD: Within 20,000 flight cycles after installing that fitting, do a detailed inspection for cracks and surface deviation on all edges surfaces, and lug attachment fastener holes, and a HFEC inspection for cracks at the lug attachment fastener holes, on the carriage attach fittings for the outboard foreflaps, and do all applicable corrective actions, in accordance with the Accomplishment Instructions of Boeing Alert Service Bulletin 727-57A0135, Revision 4, dated September 26, 2012. Do all applicable corrective actions before further flight. Repeat the inspection thereafter at intervals not to exceed 1,400 flight cycles. Accomplishing the requirements of this paragraph terminates the requirements of paragraph (g) of this AD for outboard foreflaps only.

(r) Retained Credit for Previously Accomplished Service Bulletins

(1) This paragraph restates the credit provided by paragraph (p) of AD 2005-14-07, Amendment 39-14184 (70 FR 39647, July 11, 2005), with no changes. Installations accomplished before August 15, 2005 (the effective date of AD 2005-14-07), in accordance with Boeing 727 Service Bulletin 57-59, dated September 2, 1965, are acceptable for compliance with the requirements of paragraph (j)(1) of this AD.

(2) This paragraph restates the credit provided by paragraph (q) of AD 2005-14-07, Amendment 39-14184 (70 FR 39647, July 11, 2005), with no changes. Inspections and modifications accomplished before August 15, 2005 (the effective date of AD 2005-14-07), in accordance with Boeing Service Bulletin 727-27-133, dated October 7, 1971, are acceptable for compliance with the requirements of paragraph (j)(2) of this AD.

(s) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Los Angeles Aircraft Certification Office (ACO), FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the manager of the ACO, send it to the attention of the person identified in paragraph (t)(1) of this AD. Information may

be emailed to: 9-ANM-LAACO-AMOC-Requests@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office.

(3) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD if it is approved by the Boeing Commercial Airplanes Organization Designation Authorization (ODA) that has been authorized by the Manager, Los Angeles ACO, to make those findings. For a repair method to be approved, the repair must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

(4) AMOCs approved for AD 2005-14-07, Amendment 39-14184 (70 FR 39647, July 11, 2005), are approved as AMOCs for the corresponding provisions of this AD.

(t) Related Information

(1) For more information about this AD, contact Chandraduth Ramdoss, Aerospace Engineer, Airframe Branch, ANM-120L, FAA, Los Angeles Aircraft Certification Office, 3960 Paramount Boulevard, Lakewood, CA 90712-4137; phone: 562-627-5239; fax: 562-627-5210; email chandraduth.ramdoss@faa.gov.

(2) Service information identified in this AD that is not incorporated by reference is available at the addresses specified in paragraphs (u)(5) and (u)(6) of this AD.

(u) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference (IBR) of the service information listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this service information as applicable to do the actions required by this AD, unless the AD specifies otherwise.

(3) The following service information was approved for IBR on December 3, 2014.

(i) Boeing Alert Service Bulletin 727-57A0135, Revision 4, dated September 26, 2012.

(ii) Reserved.

(4) The following service information was approved for IBR on August 15, 2005 (70 FR 39647, July 11, 2005).

(i) Boeing Alert Service Bulletin 727-57A0135, Revision 3, dated June 27, 2002.

(ii) Boeing Service Bulletin 727-27-133, Revision 1, dated May 9, 1972. Pages 1, 12, 14 through 18, and 27 of this document are identified as Revision 1, dated May 9, 1972. Pages 2 through 11, 13, 19 through 26, and 28 are original, dated October 7, 1971.

(iii) Boeing 727 Service Bulletin 57-59, Revision 1, dated September 27, 1965. Pages 1, 4, and 6 of this document are identified as Revision 1, dated September 27, 1965. Pages 2, 3, and 5 are original, dated September 2, 1965.

(iv) Boeing 727 Service Bulletin 57-72, dated September 21, 1966.

(5) For service information identified in this AD, contact Boeing Commercial Airplanes, Attention: Data & Services Management, P.O. Box 3707, MC 2H-65, Seattle, WA 98124-2207; telephone 206-544-5000, extension 1; fax 206-766-5680; Internet <https://www.myboeingfleet.com>.

(6) You may view this referenced service information at the FAA, Transport Aircraft Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425-227-1221.

(7) You may view this service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: <http://www.archives.gov/federal-register/cfr/ibr-locations.html>.

Issued in Renton, Washington, on October 15, 2014.

Michael Kaszycki,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2014-25419 Filed 10-28-14; 8:45 am]

BILLING CODE 4910-13-P

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-9668; 34-73390; 39-2498; IC-31294]

Adoption of Updated EDGAR Filer Manual

AGENCY: Securities and Exchange Commission.

ACTION: Final rule.

SUMMARY: The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual and related rules to reflect updates to the EDGAR system. The updates are being made primarily to support the revision of the disclosure, reporting and offering process for asset-backed securities (ABS) to enhance transparency and better protect investors in the securitization market; system upgrade to be compatible with Internet Explorer (IE) version 8.0; revision of the N-SAR system requirements. The EDGAR system is scheduled to be upgraded to support this functionality on October 20, 2014.

DATES: Effective October 29, 2014. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of October 29, 2014.

FOR FURTHER INFORMATION CONTACT: In the Division of Corporation Finance, for questions concerning the revisions for asset-backed securities contact Heather Mackintosh at (202) 551-3600; and in the Office of Information Technology, contact Tammy Borkowski at (202) 551-7208.

SUPPLEMENTARY INFORMATION: We are adopting an updated EDGAR Filer

Manual, Volume I, Volume II, and Volume III. The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the EDGAR system.¹ It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML Web site.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: "General Information," Version 18 (October 2014), Volume II entitled EDGAR Filer Manual, Volume II: "EDGAR Filing," Version 28 (October 2014), and Volume III entitled EDGAR Filer Manual, Volume III: "N-SAR Supplement," Version 4 (October 2014). The updated manual will be incorporated by reference into the Code of Federal Regulations.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. 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.² Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.³

The EDGAR system will be upgraded to Release 14.2 on October 20, 2014 and will introduce the following changes.

EDGAR will be updated to add new submission form types SF-1, SF-1/A, SF-3, SF-3/A, SF-3MEF, 424H, 424H/A, ABS-EE, and ABS-EE/A to the EDGAR Filing Web site. These submission form types can be accessed by selecting the 'EDGARLink Online Form Submission' link on the EDGAR Filing Web site. Additionally, filers may construct XML submissions for these submission form types by following the "EDGARLink Online XML Technical Specification" document.

New exhibits EX-102 (Asset Data File) and EX-103 (Asset Related Document) will be available on EDGARLink Online for submission form types ABS-EE and ABS-EE/A. Filers must construct an XML Asset-Backed Security (ABS) Asset Data File by following the new "EDGAR ABS XML

Technical Specification" document. Each element listed in the Element/Attribute Name column in section 3.4 (Mapping of ABS Schemas to Asset Data Types) of the "EDGAR ABS XML Technical Specification" document corresponds to an Item number of Schedule AL—Asset-Level Information (17 CFR 229.1125). Schedule AL contains the complete title and description of each of the disclosure requirements and filers should refer to Schedule AL for a full description of the information that must be provided in any ABS Asset Data File.

Form 8-K Item 6.06 (Static Pool) will be available on EDGARLink Online for submission form types 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, and 8-K15D5/A.

Exhibit EX-106 (Static Pool) will be available on EDGARLink Online and can be included with the following submission form types: S-1, S-1/A, S-1MEF, S-3, S-3/A, S-3ASR, S-3D, S-3DPOS, S-3MEF, SF-1, SF-1/A, SF-3, SF-3/A, and SF-3MEF. In addition, Exhibit EX-106 can also be included with the following submission form types if Item 6.06 is selected: 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, and 8-K15D5/A.

The Login and Frequently Asked Questions (FAQ) screens for all EDGAR Web sites, the EDGAR Portal, and the EDGAR Company Database will be updated to specify Internet Explorer 8.0 as the recommended browser and Firefox 24.x as an additionally compatible browser.

EDGAR Filer Manual Volume I (General Information) and EDGAR Filer Manual Volume II (EDGAR Filing) will be updated to remove all references to leased line filings, as EDGAR no longer supports the leased line filing method.

Along with the adoption of the 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 today's 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 will be available for Web site viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You may also obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street NE., Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m.

Since the Filer Manual and the corresponding rule changes relate solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA).⁴ It follows that the requirements of the Regulatory Flexibility Act⁵ do not apply.

The effective date for the updated Filer Manual and the rule amendments is October 29, 2014. In accordance with the APA,⁶ we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 14.2 is scheduled to become available on October 20, 2014. 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 system upgrade.

Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,⁷ Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,⁸ Section 319 of the Trust Indenture Act of 1939,⁹ and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.¹⁰

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

Text of the Amendment

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 authority citation for part 232 continues to read in part as follows:

Authority: 15 U.S.C. 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, and 7201 *et seq.*; and 18 U.S.C. 1350.

* * * * *

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

⁴ 5 U.S.C. 553(b).

⁵ 5 U.S.C. 601-612.

⁶ 5 U.S.C. 553(d)(3).

⁷ 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

⁸ 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

⁹ 15 U.S.C. 77sss.

¹⁰ 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

¹ We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on June 20, 2014. See Release No. 33-9600 (June 20, 2014) [79 FR 35280].

² See Rule 301 of Regulation S-T (17 CFR 232.301).

³ See Release No. 33-9600 in which we implemented EDGAR Release 14.1. For additional history of Filer Manual rules, please see the cites therein.

§ 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 out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: "General Information," Version 18 (October 2014). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: "EDGAR Filing," Version 28 (October 2014). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: "N-SAR Supplement," Version 4 (October 2014). 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 Web site viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street NE., Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

By the Commission.

Dated: October 20, 2014.

Kevin M. O'Neill,
Deputy Secretary.

[FR Doc. 2014-25536 Filed 10-28-14; 8:45 am]

BILLING CODE 8011-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 41**

[TD 9698]

RIN 1545-BG63; RIN 1545-BK35

Highway Use Tax; Sold Vehicles and Electronic Filing; Taxable Period Beginning July 1, 2011

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations that provide guidance on the mandatory electronic filing of Form 2290, "Heavy Highway Vehicle Use Tax Return," for 25 or more vehicles; credits or refunds for sold, destroyed, or stolen vehicles; and the tax liability and computation of tax on the use of certain second-hand vehicles. The regulations affect owners and operators of highway motor vehicles with a taxable gross weight of 55,000 pounds or more. These final regulations also remove the temporary regulations that provide guidance on the filing of Form 2290 and payment of the associated highway use tax for the taxable period beginning July 1, 2011.

DATES: *Effective Date:* These regulations are effective on July 1, 2015.

Applicability Date: For dates of applicability, see §§ 41.4481-1(e), 41.4481-2(c), 41.6001-2(e), 41.6011(a)-1(d), 41.6071(a)-1(d), and 41.6151(a)-1(b).

FOR FURTHER INFORMATION CONTACT: Natalie Payne, (202) 317-5262 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background and Explanation of Provisions**

This document amends the Highway Use Tax Regulations (26 CFR Part 41) under sections 4481, 4483, 6001, 6071, and 6151 of the Internal Revenue Code (Code).

Section 4481(a) of the Code imposes an annual tax on the use of highway vehicles with a taxable gross weight of 55,000 pounds or more. Under paragraphs (c)(2) and (c)(4) of section 4482, the taxable period generally runs from July 1 through the following June 30.

Section 867 of the American Jobs Creation Act of 2004, Public Law 108-357 (118 Stat. 1418 (2004)), (1) added new section 4481(e), which requires electronic filing of a return reporting tax on the use of 25 or more highway motor

vehicles, (2) modified section 4481(c)(2) to allow a proration of the tax for vehicles that are sold, and (3) repealed section 6156, eliminating the ability to pay the tax in installments.

On January 16, 2009, the IRS and the Treasury Department published a notice of proposed rulemaking (REG-116699-07, 74 FR 2910) (NPRM 1) in the **Federal Register**. The NPRM 1 provides proposed guidance on mandatory electronic filing of Form 2290, "Heavy Highway Vehicle Use Tax Return," for 25 or more vehicles. Specifically, NPRM 1 provides that submitting a Form 2290 on paper for 25 or more vehicles constitutes a failure to file for purposes of the penalty under section 6651. In addition, NPRM 1 provides that if a taxpayer is required to file Form 2290 electronically and fails to do so, the IRS will not return to the taxpayer a receipted Schedule 1 (Form 2290), which is necessary to register the vehicle with a State.

The NPRM 1 also revises existing regulations to administer the credits and refunds resulting from a statutory overpayment of tax upon the sale of a vehicle, and it clarifies that the triggering event for overpayments is the sale, destruction, or theft of a vehicle. In addition, NPRM 1 clarifies the tax liability and computation of tax upon the first taxable use of a second-hand vehicle for which there was a prior taxable use during the tax period.

The IRS and the Treasury Department received one written comment in response to NPRM 1. No public hearing was requested or held.

On July 20, 2011, the IRS and the Treasury Department published final and temporary regulations (TD 9537, 76 FR 43121) (the Temporary Regulations) in the **Federal Register**. The same day, the IRS and the Treasury Department published a notice of proposed rulemaking (REG-122813-11, 76 FR 43225) (NPRM 2) by cross-reference to the Temporary Regulations in the **Federal Register**. At the time the IRS and the Treasury Department published NPRM 2, the highway use tax was scheduled to expire at the close of September 30, 2011, which would have resulted in a short taxable period for the taxable period beginning on July 1, 2011 (the effective date of the tax has since been statutorily extended through September 30, 2017). The Temporary Regulations provide guidance on the filing of Form 2290 and the payment of the associated highway use tax for the taxable period beginning July 1, 2011. Specifically, the Temporary Regulations postponed the deadline by which a taxpayer must file a Form 2290 return for taxable uses during the taxable