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Statement of the Commission Regarding Use of Internet Web Sites to Offer Securities, Solicit Securities Transactions or Advertise Investment Services Offshore.	23071	Mar. 23, 1998	63 FR 14813
Statement of the Commission Regarding Disclosure of Year 2000 Issues and Consequences by Public Companies, Investment Advisers, Investment Companies, and Municipal Securities Issuers.	23366	July 29, 1998	63 FR 41404.
Interpretive Matters Concerning Independent Directors of Investment Companies..	24083	Oct. 14, 1999	64 FR 59877.
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Commission Guidance on Mini-Tender Offers and Limited Partnership Tender Offers.	24564	July 24, 2000	65 FR 46588.
Exemption From Section 101(c)(1) of the Electronic Signatures in Global and National Commerce Act for Registered Investment Companies.	24582	July 27, 2000	65 FR 47284.
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Commission Guidance Regarding Prohibited Conduct in Connection with IPO Allocations.	26828	April 7, 2005	70 FR 19672.
Commission Guidance Regarding Accounting for Sales of Vaccines and Bioterror Countermeasures to the Federal Government for Placement Into the Pediatric Vaccine Stockpile or the Strategic National Stockpile.	27178	December 5, 2005	70 FR 73345
Commission Guidance on the Use of Company Web Sites	28351	August 1, 2008	73 FR 45874
Commission Guidance Regarding the Definition of the Terms "Spouse" and "Marriage" Following the Supreme Court's Decision in <i>United States v. Windsor</i> .	IC-31684	June 19, 2015	80 FR 37537
Commission Guidance Regarding Revenue Recognition for Bill-and-Hold Arrangements.	IC-32784	Aug. 18, 2017	82 FR 41148
Updates to Commission Guidance Regarding Accounting for Sales of Vaccines and Bioterror Countermeasures to the Federal Government for Placement into the Pediatric Vaccine Stockpile or the Strategic National Stockpile.	IC-32785	Aug. 18, 2017	82 FR 41151
Commission Guidance Regarding the Proxy Voting Responsibilities of Investment Advisers.	IC-33605	Aug. 21, 2019	84 FR 47426

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274.404 Form TH—Notification of reliance on temporary hardship exemption.

AUTHORITY: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78c(b), 78l, 78m, 78n, 78o(d), 80a-8, 80a-24, 80a-26, 80a-29, and 80a-37 unless otherwise noted. Section 274.128 is also issued under 15 U.S.C. 78j-1, 7202, 7233, 7241, 7264, and 7265; and 18 U.S.C. 1350.

EFFECTIVE DATE NOTE: At 87 FR 78809, Dec. 22, 2022, the general authority citation to part 274 was revised, effective July 1, 2024. For the convenience of the user, the revised text is set forth as follows:

AUTHORITY: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78c(b), 78l, 78m, 78n, 78n-1, 78o(d), 80a-8, 80a-24, 80a-26, 80a-29, and sec. 939A, Pub. L. 111-203, 124 Stat. 1376, unless otherwise noted.

SOURCE: 33 FR 19003, Dec. 20, 1968, unless otherwise noted.

§ 274.0-1 Availability of forms.

(a) This part identifies and describes the forms prescribed for use under the Investment Company Act of 1940.

(b) Any person may obtain a copy of any form prescribed for use in this part by written request to the Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549. Any person may inspect the forms at this address and at the Commission's regional offices. (See § 200.11 of this chapter for the addresses of SEC regional offices)

[46 FR 17757, Mar. 20, 1981, as amended at 47 FR 26820, June 22, 1982; 59 FR 5946, Feb. 9, 1994; 73 FR 32228, June 5, 2008]

Subpart A—Registration Statements

§ 274.5 Form N-5, for registration statement of small business investment company under the Securities Act of 1933 and the Investment Company Act of 1940.

This form shall be used for the registration statement under both sections 6 and 7 of the Securities Act of 1933 (15 U.S.C. 77f, 77g) and section 8(b) of the Investment Company Act of 1940 (15 U.S.C. 80a-8(b)), by a small business investment company which is licensed as such under the Small Business Investment Act of 1958 or which has received preliminary approval of the Small Business Administration and has been notified by that Administration that it may submit a license application.

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EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-5, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.10 Form N-8A, for notification of registration.

This form shall be used as the notification of registration filed with the Commission pursuant to section 8(a) of the Investment Company Act of 1940.

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-8A, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.11 [Reserved]

§ 274.11A Form N-1A, registration statement of open-end management investment companies.

Form N-1A shall be used as the registration statement to be filed pursuant to section 8(b) of the Investment Company Act of 1940 by open-end management investment companies other than separate accounts of insurance companies or companies which issue periodic payment plan certificates or which are sponsors or depositors of companies issuing such certificates. This form shall be used for registration under the Securities Act of 1933 of the securities of all open-end management investment companies other than registered separate accounts of insurance companies. This form is not applicable for small business investment companies which register pursuant to §§ 293.24 and 274.5 of this chapter.

[48 FR 37940, Aug. 22, 1983, as amended at 59 FR 52701, Oct. 19, 1994]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-1A, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.11a-1 Form N-2, registration statement of closed end management investment companies.

This form shall be used as the registration statement to be filed pursuant to section 8(b) of the Investment Company Act of 1940 by closed end management investment companies other than companies which issue periodic payment plan certificates or

which are sponsors or depositors of companies issuing such certificates. This form also shall be used for registration under the Securities Act of 1933 of the securities of all closed end management investment companies. This form is not applicable for small business investment companies which register pursuant to §§ 239.24 and 274.5 of this chapter.

[43 FR 39553, Sept. 5, 1978, as amended at 59 FR 52701, Oct. 19, 1994]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-2, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.11b Form N-3, registration statement of separate accounts organized as management investment companies.

Form N-3 shall be used as the registration statement to be filed pursuant to section 8(b) of the Investment Company Act of 1940 by separate accounts that offer variable annuity contracts to register as management investment companies. This form shall also be used for registration under the Securities Act of 1933 of the securities of such separate accounts (§ 239.17a of this chapter).

[50 FR 26161, June 25, 1985]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-3, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.11c Form N-4, registration statement of separate accounts organized as unit investment trusts.

Form N-4 shall be used as the registration statement to be filed pursuant to section 8(b) of the Investment Company Act of 1940 by separate accounts that offer variable annuity contracts to register as unit investment trusts. This form shall also be used for registration under the Securities Act of 1933 of the securities of such separate accounts (§ 239.17b of this chapter).

[50 FR 26161, June 25, 1985]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-4, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

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§ 274.11d Form N-6, registration statement of separate accounts organized as unit investment trusts that offer variable life insurance policies.

Form N-6 shall be used as the registration statement to be filed pursuant to section 8(b) of the Investment Company Act of 1940 by separate accounts that offer variable life insurance policies to register as unit investment trusts. This form shall also be used for registration under the Securities Act of 1933 of the securities of such separate accounts (§ 239.17c of this chapter).

[67 FR 19870, Apr. 23, 2002]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-6, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.12 Form N-8B-2, registration statement of unit investment trusts that are currently issuing securities.

This form shall be used as the registration statement to be filed, pursuant to section 8(b) of the Investment Company Act of 1940, by unit investment trusts other than separate accounts that are currently issuing securities, including unit investment trusts that are issuers of periodic payment plan certificates.

[67 FR 19870, Apr. 23, 2002]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-8B-2, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.13 Form N-8B-3, registration statement of unincorporated management investment companies currently issuing periodic payment plan certificates.

(a) This form shall be used for registration statement to be filed, pursuant to section 8(b) of the Investment Company Act of 1940, by unincorporated management investment companies currently issuing periodic payment plan certificates.

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-8B-3, see the List of CFR Sections Affected, which appears in

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the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.14 Form N-8B-4, registration statements of face-amount certificate companies.

This form shall be used for registration statements of face-amount certificate companies registered under the Investment Company Act of 1940.

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-8B-4, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.15 Form N-6F, notice of intent to elect to be subject to sections 55 through 65 of the Investment Company Act of 1940.

This form shall be used by a company that would be excluded from the definition of an investment company by section 3(c)(1) of the Investment Company Act of 1940 [15 U.S.C. 80a-3(c)(1)], except that at the time of filing it proposes to make a public offering of its securities as a business development company, to notify the Securities and Exchange Commission that the company intends in good faith to file, within 90 days, a notification of election to become subject to the provisions of sections 55 through 65 of the Investment Company Act of 1940 [15 U.S.C. 80a-54 through 64]. The text of the form is set forth in the appendix to this release.¹

[47 FR 10520, Mar. 11, 1982]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-6F, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.24 Form 24F-2, annual filing of securities sold pursuant to registration of certain investment company securities.

Form 24F-2 shall be used as the annual report filed by face amount certificate companies, open-end management companies, and unit investment trusts pursuant to § 270.24f-2 of this

¹A copy of Form N-6F accompanied this release as originally filed in the Office of the Federal Register.

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chapter for reporting securities sold during the fiscal year.

[62 FR 47940, Sept. 12, 1997]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 24F-2, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.51 Form N-18F-1, for notification of election pursuant to § 270.18f-1 of this chapter.

(a) This form shall be filed with the Commission in triplicate as the notification of election pursuant to § 270.18f-1 of this chapter by a registered open-end investment company to commit itself to pay in cash all redemptions requested by a shareholder of record as provided in said section.

[36 FR 11920, June 23, 1971 as amended at 36 FR 20504, Oct. 23, 1971; 39 FR 36003, Oct. 7, 1974; 59 FR 52701, Oct. 19, 1994]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-18F-1, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.53 Form N-54A, notification of election to be subject to sections 55 through 65 of the Investment Company Act of 1940 filed pursuant to section 54(a) of the Act.

This form shall be used pursuant to section 54(a) of the Investment Company Act of 1940 [15 U.S.C. 80a-53(a)] by a company of the type defined in sections 2(a)(48) (A) and (B) of the Investment Company Act of 1940 (15 U.S.C. 80a-2(a)(48) (A) and (B) to notify the Securities and Exchange Commission of its election to be subject to the provisions of sections 55 through 65 of said Act [15 U.S.C. 80a-54 through 64].

The text of the form is set forth in the appendix to this release.²

[47 FR 10520, Mar. 11, 1982]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-54A, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

²A copy of Form N-54A accompanied this release as originally filed in the Office of the Federal Register.

§ 274.54 Form N-54C, notification of withdrawal of election to be subject to sections 55 through 65 of the Investment Company Act of 1940 filed pursuant to section 54(c) of the Investment Company Act of 1940.

This form shall be used pursuant to section 54(c) of the Investment Company Act of 1940 [15 U.S.C. 80a-53(c)] by a business development company to file a notice of withdrawal of its election under section 54(a) of the Investment Company Act of 1940 [15 U.S.C. 80a-53(a)].

The text of the form is set forth in the appendix to this release.³

[47 FR 10520, Mar. 11, 1982]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-54C, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

Subpart B—Forms for Reports

§ 274.101 Form N-CEN, annual report of registered investment companies.

This form shall be used by registered investment companies for annual reports to be filed pursuant to 17 CFR 270.30a-1.

[81 FR 82023, Nov. 18, 2016]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-CEN, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-SAR, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§§ 274.102-274.126 [Reserved]

§ 274.127d-1 Form N-27D-1 accounting of segregated trust account.

This form shall be completed and filed with the Commission as a report required by § 270.27d-1 of this chapter by each depositor or principal underwriter, within 15 days after the close of each quarter during the first 2 years after the effective date of § 270.27d-1 of this chapter, and thereafter this form

³A copy of Form N-54C accompanied this release as originally filed in the Office of the Federal Register.

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shall be filed annually on or before January 31 of the following calendar year. Each investment company for which a segregated trust account is established shall be listed on the cover page. Two copies of the form, plus an additional copy for each registered investment company covered, shall be filed and the filing shall be signed by an authorized representative of the depositor or underwriter.

[36 FR 24056, Dec. 18, 1971]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-27D-1, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.128 Form N-CSR, certified shareholder report.

This form shall be used by registered management investment companies to file reports pursuant to § 270.30b2-1(a) of this chapter not later than 10 days after the transmission to stockholders of any report that is required to be transmitted to stockholders under § 270.30e-1 of this chapter.

[68 FR 5368, Feb. 3, 2003]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-CSR, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.129 Form N-PX, annual report of proxy voting record of registered management investment company.

This form shall be used by registered management investment companies, other than small business investment companies registered on Form N-5 (§§ 239.24 and 274.5 of this chapter), for annual reports to be filed not later than August 31 of each year, containing the company's proxy voting record for the most recent twelve-month period ended June 30, pursuant to section 30 of the Investment Company Act of 1940 and § 270.30b1-4 of this chapter.

[68 FR 6584, Feb. 7, 2003]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-PX, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

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EFFECTIVE DATE NOTE: At 87 FR 78811, Dec. 22, 2022, the heading for § 274.129 was revised July 1, 2024. For the convenience of the user, the revised text is set forth as follows:

§ 274.129 Form N-PX, annual report of proxy voting record.

§ 274.130 [Reserved]

§ 274.150 Form N-PORT, Monthly portfolio holdings report.

(a) Except as provided in paragraph (b) of this section, this form shall be used by registered management investment companies or exchange-traded funds organized as unit investment trusts, or series thereof, to file reports pursuant to § 270.30b1-9 of this chapter not later than 60 days after the end of each fiscal quarter.

(b) Form N-PORT shall not be filed by a registered open-end management investment company that is regulated as a money market fund under § 270.2a-7 of this chapter or a small business investment company registered on Form N-5 (§§ 239.24 and 274.5 of this chapter), or series thereof.

NOTE: The text of Form N-PORT will not appear in the *Code of Federal Regulations*.

[84 FR 7988, Mar. 6, 2019]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-PORT, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.200 Form N-17D-1, report filed by small business investment company (SBIC) registered under the Investment Company Act of 1940 and an affiliated bank, with respect to investments by the SBIC and the bank, submitted pursuant to paragraph (d)(3) of § 270.17d-1 of this chapter.

This form shall be filed pursuant to Rule 17d-2 (§ 270.17d-2 of this chapter) as the report required, under subparagraph (d)(3) of Rule 17d-1 (§ 270.17d-1(d)(3) of this chapter), to be filed, either jointly or separately, by a small business investment company (SBIC) licensed as such under the Small Business Investment Act of 1958, and by a bank which is an affiliated person of either the SBIC or of an affiliated person of the SBIC, with respect to investments in a small business concern by the SBIC and the bank.

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EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-17D-1, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

Subpart C—Forms for Other Statements

§ 274.201 Form N-MFP, portfolio holdings of money market funds.

This form shall be used by registered open-end management investment companies that are regulated as money market funds under § 270.2a-7 of this chapter to file reports pursuant to § 270.30b1-7 of this chapter no later than the fifth business day of each month.

[75 FR 10118, Mar. 4, 2010]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-MFP, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.202 Form 3, initial statement of beneficial ownership of securities.

This form shall be filed pursuant to § 270.30h-1 for initial statements of beneficial ownership of securities required to be filed pursuant to section 30(h) of the Investment Company Act of 1940 (15 U.S.C. 80a-29(h)). (Same as § 249.103 of this chapter.)

[67 FR 43537, June 28, 2002]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 3, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.203 Form 4, statement of changes in beneficial ownership of securities.

This form shall be filed pursuant to § 270.30h-1 for statements of changes in beneficial ownership of securities required to be filed pursuant to section 30(h) of the Investment Company Act of 1940 (15 U.S.C. 80a-29(h)). (Same as § 249.104 of this chapter.)

[67 FR 43537, June 28, 2002]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 4, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.218 Form N-8F, application for deregistration of certain registered investment companies.

This form must be used as the application for an order of the Commission in cases in which the applicant is a registered investment company that:

(a) Has sold substantially all of its assets to another registered investment company or merged into or consolidated with another registered investment company;

(b) Has distributed substantially all of its assets to its shareholders and has completed, or is in the process of, winding up its affairs;

(c) Qualifies for an exclusion from the definition of “investment company” under section 3(c)(1) (15 U.S.C. 80a-3(c)(1)) or section 3(c)(7) (15 U.S.C. 80a-3(c)(7)) of the Act; or

(d) Has become a business development company.

[64 FR 19471, Apr. 21, 1999]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-8F, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.219 Form N-17f-1, cover page for each certificate of accounting of securities and similar investments of a management investment company in the custody of a member of a national securities exchange, filed pursuant to rule 17f-1.

[54 FR 32049, Aug. 4, 1989]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-17f-1, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.220 Form N-17f-2, cover page for each certificate of accounting of securities and similar investments in the custody of a registered management investment company, filed pursuant to rule 17f-2.

[54 FR 32049, Aug. 4, 1989]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-17f-2, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

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§ 274.221 Form N-23c-3, Notification of repurchase offer.

Form N-23c-3 shall be filed with copies of notifications of repurchase offers submitted to the Commission as required under rule 23c-3 (§270.23c-3 of this chapter).

[58 FR 19345, Apr. 14, 1993]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-23c-3, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.222 Form N-CR, Current report of money market fund material events.

This form shall be used by registered investment companies that are regulated as money market funds under §270.2a-7 of this chapter to file current reports pursuant to §270.30b1-8 of this chapter within the time periods specified in the form.

[79 FR 47973, Aug. 14, 2014]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-CR, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.223 Form N-RN, Current report, open- and closed-end investment company reporting.

This form shall be used by registered open-end management investment companies, or series thereof, and closed-end management investment companies, to file reports pursuant to §270.18f-4(c)(7) and §270.30b1-10 of this chapter.

[85 FR 83296, Dec. 21, 2020]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-RN, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

Subpart D—Forms for Exemptions

AUTHORITY: Secs. 6(c), (15 U.S.C. 80a-6(c)), 6(e), (15 U.S.C. 80a-6(e)), 38(a), 15 U.S.C. 80a-37(a) of the Act.

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§ 274.301 Notification of claim of exemption pursuant to Rule 6e-2 or Rule 6e-3(T) under the Investment Company Act.

This form shall be filed with the Commission as required by §270.6e-2 or §270.6e-3(T) of this chapter by each insurance company with respect to each separate account for which exemption is claimed pursuant to §270.6e-2 or §270.6e-3(T).

[49 FR 47228, Dec. 3, 1984]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form N-6EI-1, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

Subpart E—Forms for Electronic Filing

SOURCE: 50 FR 40485, Oct. 4, 1985, unless otherwise noted.

§ 274.401 [Reserved]

§ 274.402 Form ID, uniform application for access codes to file on EDGAR.

Form ID must be filed by registrants, third party filers, or their agents, to request the following access codes to permit filing on EDGAR:

(a) Central Index Key (CIK)—uniquely identifies each filer, filing agent, and training agent.

(b) CIK Confirmation Code (CCC)—used in the header of a filing in conjunction with the CIK of the filer to ensure that the filing has been authorized by the filer.

(c) Password (PW)—allows a filer, filing agent or training agent to log on to the EDGAR system, submit filings, and change its CCC.

(d) Password Modification Authorization Code (PMAC)—allows a filer, filing agent or training agent to change its Password.

[69 FR 22711, Apr. 26, 2004, as amended at 86 FR 25805, May 11, 2021]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form ID, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

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§ 274.403 Form SE, form for submission of paper format exhibits by electronic filers.

This form shall be used by an electronic filer for the submission of any paper format document relating to an otherwise electronic filing, as provided in rule 311 of Regulation S-T (§232.311 of this chapter).

[58 FR 14861, Mar. 18, 1993]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form SE, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 274.404 Form TH—Notification of reliance on temporary hardship exemption.

Form TH shall be filed by any electronic filer who submits to the Commission, pursuant to a temporary hardship exemption, a document in paper format that otherwise would be required to be submitted electronically, as prescribed by rule 201(a) of Regulation S-T (§232.201(a) of this chapter).

[58 FR 14861, Mar. 18, 1993]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form TH, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

PART 275—RULES AND REGULATIONS, INVESTMENT ADVISERS ACT OF 1940

- Sec.
275.0-2 General procedures for serving non-residents.
275.0-3 References to rules and regulations.
275.0-4 General requirements of papers and applications.
275.0-5 Procedure with respect to applications and other matters.
275.0-6 Incorporation by reference in applications.
275.0-7 Small entities under the Investment Advisers Act for purposes of the Regulatory Flexibility Act.
275.202(a)(1)-1 Certain transactions not deemed assignments.
275.202(a)(11)(G)-1 Family offices.
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- 275.203(m)-1 Private fund adviser exemption.
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275.203A-2 Exemptions from prohibition on Commission registration.
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275.204-1 Amendments to Form ADV
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275.204-3 Delivery of brochures and brochure supplements.
275.204-4 Reporting by exempt reporting advisers.
275.204-5 Delivery of Form CRS.
275.204(b)-1 Reporting by investment advisers to private funds.
275.204A-1 Investment adviser codes of ethics.
275.205-1 Definition of “investment performance” of an investment company and “investment record” of an appropriate index of securities prices.
275.205-2 Definition of “specified period” over which the asset value of the company or fund under management is averaged.
275.205-3 Exemption from the compensation prohibition of section 205(a)(1) for investment advisers.
275.206(3)-1 Exemption of investment advisers registered as broker-dealers in connection with the provision of certain investment advisory services.
275.206(3)-2 Agency cross transactions for advisory clients.
275.206(4)-1 Investment adviser marketing.
275.206(4)-2 Custody of funds or securities of clients by investment advisers.
275.206(4)-3—275.206(4)-4 [Reserved]
275.206(4)-5 Political contributions by certain investment advisers.
275.206(4)-6 Proxy voting.
275.206(4)-7 Compliance procedures and practices.
275.206(4)-8 Pooled investment vehicles.
275.206(4)-9 [Reserved]
275.206(4)-10 Private fund adviser audits.
275.211(h)(1)-1 Definitions.
275.211(h)(1)-2 Private fund quarterly statements.
275.211(h)(2)-1 Private fund adviser restricted activities.
275.211(h)(2)-2 Adviser-led secondaries.
275.211(h)(2)-3 Preferential treatment.
275.222-1 Definitions.
275.222-2 Definition of “client” for purposes of the national de minimis standard.

AUTHORITY: 15 U.S.C. 80b-2(a)(11)(G), 80b-2(a)(11)(H), 80b-2(a)(17), 80b-3, 80b-4, 80b-4a, 80b-6(4), 80b-6a, and 80b-11, unless otherwise noted.
Section 275.203A-1 is also issued under 15 U.S.C. 80b-3a.
Section 275.203A-2 is also issued under 15 U.S.C. 80b-3a.