

Preparing for EDGAR Next: Filer Transition Reference Guide

The Securities and Exchange Commission (SEC) adopted final rules to enhance the security of EDGAR, collectively referred to as EDGAR Next, in [September 2024](#). These updates fundamentally change how filers (including public companies and individual Section 16 filers) manage and access their respective EDGAR accounts and make EDGAR filings. The rules apply to all public filers regardless of size and filer status and apply to both entities and individual filers such as a company's Section 16 insiders.

Key Terms

Filer – an individual or entity on whose behalf an electronic SEC filing is made

Section 16 Filer – a company's officers, directors and >10% shareholders who are required to report security ownership, and changes thereto, on Forms 3, 4, and 5

Legacy EDGAR – the SEC's existing Electronic Data Gathering, Analysis, and Retrieval system (EDGAR)

EDGAR Next – technical changes intended to, among others, improve the security of EDGAR and enhance Filers' ability to manage their EDGAR accounts

Login.gov – a secure sign-in service of the U.S. General Services Administration which is used to sign in to EDGAR Next

Form ID – an online form used by a new Filer to request access to EDGAR (the SEC has revised Form ID as part of EDGAR Next)

Enrollment – a streamlined process available for existing EDGAR Filers to migrate their Legacy EDGAR accounts to EDGAR Next without the need to submit a new Form ID

EDGAR Next: What's Different?

Under the Legacy EDGAR system, each Filer is assigned a set of confidential EDGAR access codes (the CCC, password, PMAC, and passphrase) to log in to and manage the Filer's EDGAR account. Filers use their CCC and password to file on EDGAR and share these codes with third parties who they have authorized to make filings on their behalf.

With EDGAR Next, each Filer and each individual who can file on a Filer's behalf will need to have their own EDGAR Next account and individual log in credentials created through login.gov. Rather than sharing EDGAR access codes, Filers will authorize individuals to file on their behalf by granting them specific roles on a new EDGAR Next dashboard. EDGAR Next also includes features to allow Filers to designate filing privileges to certain third parties, such as filing agents (e.g., financial service software providers, law firms, etc.).

In a change from Legacy EDGAR, EDGAR Next also includes updates to Form ID, including the need to appoint individuals to serve as Administrators of a Filer's EDGAR Next account at the time of account creation and a requirement that the person completing the Form ID certify that they, the person signing a power of attorney (POA) (if applicable), the designated account Administrators, and the billing contact identified on the Form ID have not been criminally convicted, or otherwise enjoined, barred, suspended, or banned in any capacity, as a result of a Federal or State securities law violation.

Key Dates in the EDGAR Next Transition

	Existing Filers	New Filers
March 24, 2025	EDGAR Next goes live; existing Filers may begin enrolling Legacy EDGAR accounts to EDGAR Next	EDGAR Next and Form ID updates go live; required for all new Filers requesting EDGAR access
March 24, 2025 – September 12, 2025	Existing Filers may submit SEC filings through the Legacy EDGAR system or EDGAR Next	New Filers may submit SEC filings through EDGAR Next; new Filers may also submit filings through the Legacy EDGAR system through a filing agent or by generating a temporary password on EDGAR Next
September 15, 2025	EDGAR Next required for all SEC filings (for existing Filers and new Filers)	
December 22, 2025	EDGAR Next enrollment period ends; existing Filers who have not yet enrolled in EDGAR Next must reapply for access on a new Form ID	n/a

Obtaining Individual Account Credentials on Login.gov

All individuals will need to create login.gov accounts and use their individual login.gov credentials (including multi-factor authentication) to enroller Filers, submit Form ID, and access and submit filings on EDGAR Next. Please see below for instructions on setting up an account.

- Go to <https://login.gov/>
- Select “Create an account”
- Enter the email address that you will use to log in to EDGAR Next (this would typically be your business email address)
- Select your multi-factor authentication method(s) (e.g., phone call/text, authentication app, security key, etc.)

Practice Tip: You may already have a login.gov account for your personal use (e.g., to log in to the Social Security Administration). If this is the case, we recommend that you create a new login.gov account with your business email address to be used specifically for logging into EDGAR Next.

Overview of Roles in EDGAR Next

Key Terms

Administrator – a mandatory role in EDGAR Next, to be held by individuals with broad responsibility over the Filer’s EDGAR Next account, including authority to assign roles, submit filings and complete the mandatory annual confirmation

User – an optional role in EDGAR Next for an individual with authority to submit filings on behalf of the Filer

Delegated Entity – an optional role in EDGAR Next for an entity with an EDGAR account that can assign its own users to submit filings on behalf of the Filer to which it has been delegated authority. Delegated Entities may be law firms, financial services companies or, for Section 16 Filers, other public companies associated with the Section 16 Filer

EDGAR Next requires Filers to grant specific rights to individuals and entities to act on their behalf to make filings.

The only mandatory role is the **Administrator**—which should be assigned to at least two individuals (one for individual Filers) with responsibility over managing the Filer’s other account authorizations. One Administrator formally serves as the point of contact for the Filer’s EDGAR Next account with the SEC. An Administrator is also responsible for submitting an annual confirmation to the SEC through the Filer’s EDGAR Next dashboard that the Filer’s information and authorized roles remain accurate. Administrators may also submit filings on the Filer’s behalf.

Filers may also add **Users** (individuals who may submit filings on the Filer’s behalf) and **Delegated Entities** (entities that can authorize their own individuals as delegated users to submit filings on the Filer’s behalf).

The roles are summarized below.

	Administrator	User	Delegated Entity
Brief Description	Manages EDGAR Next account and permissions	Makes live and test filings	Assigns delegated users to make live and test filings
# Allowed	Individual Filers: 1-20 Entity Filers: 2-20	0-500	Unlimited
Generate/change CCC	X		
Submit Filings	X	X	Through its own delegated users
Manage authorized roles	X		
Delegate responsibilities to another entity	X		
Complete annual confirmation	X		
Manage Filer API tokens*			

* EDGAR Next has a role of “Technical Administrator,” which is required for Filers that elect to use the optional application programming interfaces (APIs) available on EDGAR Next.

Creating an EDGAR Next Account

Key Terms

Enroller – the individual authorized by an existing Filer to enroll the Filer in EDGAR Next (does not require a POA or other written authorization)

Submitter – the individual authorized by a new Filer to submit the Form ID on their behalf (requires a notarized POA showing legal authority to file the Form ID if the Submitter does not otherwise have legal authority to do so)

Other Filing Companies – other public companies associated with a Filer’s Section 16 Filers who submit filings on EDGAR on behalf of the Section 16 Filer (e.g., a director of the Filer who is also a director of another public company, an executive officer of the Filer that is also a director of another public company or a director of the Filer that also serves as an executive officer of another public company)

Form ID Certifications – certifications by the Submitter that none of the applicant, the Submitter, the Administrator or the billing contact for the Filer’s EDGAR Next account have been criminally convicted, or otherwise enjoined, barred, suspended or banned in any capacity, as a result of a Federal or State securities law violation

Any individual can enroll a Filer in EDGAR Next or submit a Form ID for access to EDGAR Next on the Filer’s behalf. The table below shows the steps and considerations for new and existing Filers to gain access to EDGAR Next. Section 16 Filers who serve on the boards of multiple companies or have dual roles as executive officer and director of different companies are associated with multiple registrants and special considerations are required to ensure that all necessary Filers have the rights and privileges required to comply with their insiders’ Section 16 filing requirements. The table below includes an additional column with special considerations to address these complexities with respect to Section 16 Filers.

Steps	Considerations for New Filers	Considerations for Existing Filers	Special Considerations: Company’s Section 16 Filers
Identify individual to enroll the Filer in EDGAR Next or submit Form ID	<ul style="list-style-type: none"> Individual must have login.gov account Individual does not have to be an employee of the Filer POA required if submitter would not otherwise have authority to legally bind the Filer¹ Submitter must complete new Form ID, including Form ID Certifications 	<ul style="list-style-type: none"> POA or other documentation not required to enroll Filer on the Filer’s behalf Enroller must have Filer’s CIK, CCC, and passphrase 	Companies should coordinate with Other Filing Companies to ensure that the enrollment / submission process will occur, and only occurs once, with respect to their Section 16 Filers
Identify individual(s) to serve as initial Administrators of Filer’s EDGAR Next account	<ul style="list-style-type: none"> Entities are required to have at least two Administrators Administrators will typically be individuals within an entity Filer’s legal and finance team (traditionally responsible for maintaining EDGAR access codes and submitting filings) Administrators must have login.gov accounts Enroller/submitters must provide the name and contact information of each Administrator; email addresses must match the email address used for the Administrators’ login.gov accounts 		<ul style="list-style-type: none"> Individuals are only required to have one Administrator but two are recommended for administrative convenience Companies should coordinate with Other Filing Companies to determine who will serve in Administrator role (see Assigning Roles in Section 16 Filer’s EDGAR Next Account)
Comply with new Form ID requirements	<ul style="list-style-type: none"> Submitter must certify that an entity Filer is in good standing with its state of incorporation Submitter must complete Form ID Certifications 	n/a	n/a

¹ “The POA document must clearly state that the individual receiving the power of attorney has general legal authority to bind the applicant or specific legal authority to bind the applicant for purposes of opening an account in the applicant’s name on EDGAR.” See Section 3(a) of the EDGAR Filing Manual (Volume I), December 2022, available at <https://www.sec.gov/files/edgar/filermanual/efmvol1.pdf>.

Steps	Considerations for New Filers	Considerations for Existing Filers	Special Considerations: Company's Section 16 Filers
Post-enrollment/ submission steps	<ul style="list-style-type: none"> Administrators may add additional Administrator(s), User(s), and Delegated Entities to the Filer's EDGAR Next account All individuals assigned roles in EDGAR Next must have a login.gov account Administrators should add filing agents as Delegated Entities to Filer's EDGAR Next Account (see Filing Agents) Administrators should decide which Administrator is responsible for submitting the Filer's annual confirmation (to ensure that this deadline is not missed) Administrators may change the deadline for submitting the Filer's annual confirmation 		Companies should coordinate with Other Filing Companies to determine who will serve in various roles in a Section 16 Filer's EDGAR Next Account (See Assigning Roles in a Section 16 Filer's EDGAR Next Account)

Assigning Roles in a Section 16 Filer's EDGAR Next Account

As noted above, Section 16 Filers are often associated with Other Filing Companies and may require unrelated individuals or entities to make filings on their behalf.

Practice tip: Filers should coordinate with the responsible persons at their Section 16 Filers' Other Filing Companies to allocate responsibility for the enrollment process and determine a strategy for assigning EDGAR Next roles to all interested parties once enrollment is completed.

Questions and Answers: Section 16 Filers

EDGAR Next allows for companies to coordinate filing roles and responsibilities among Other Filing Companies in a variety of ways and does not specify any particular approach. Companies will need to coordinate with the Other Filing Companies to allocate responsibility and assign roles in EDGAR Next.

Who will enroll the Section 16 Filer in EDGAR Next?

Anyone can enroll a Section 16 Filer in EDGAR Next, but they can only be enrolled once. Before enrolling a Section 16 Filer, confirm with the Other Filing Companies that they have not already completed enrollment for that individual. It is generally assumed that a company will complete enrollment for Section 16 Filers that serve as their executive officers, but this may not be the common understanding for all Other Filing Companies.

How many Administrators should a Section 16 Filer have?

Individuals are only required to have one Administrator for their EDGAR Next account, but we recommend adding more than one Administrator to ensure there is back up coverage.

Does the Section 16 Filer need to be an Administrator for their EDGAR Next account?

While not required, we recommend adding a Section 16 Filer as an additional Administrator to their own EDGAR Next account (which does not need to be at time the account is set up) so they can maintain control over their codes and access in case of a change in their employment, etc.

Should each company filing on behalf of a Section 16 Filer appoint an Administrator for that filer's EDGAR Next account?

Filers may add up to twenty Administrators to their EDGAR Next account, so a Section 16 Filer can appoint Administrators from multiple Other Filing Companies. We expect most companies to take this approach.

- Pros:** With their own Administrator, each Other Filing Company will be able to troubleshoot problems with the Section 16 Filer's EDGAR Next account and modify Delegated Entities/Users without requiring assistance from an unrelated third party.
- Cons:** This approach is contrary to the information security "principle of least privilege" in which a user is given the minimum level of permissions needed to perform their job function. In addition, without centralized control, an Administrator from one company may inadvertently make changes to the Section 16 Filer's EDGAR Next account (e.g., by deleting Delegated Entities) that jeopardize an Other Filing Company's ability to making filings. Finally, one Administrator must be responsible for submitting the annual confirmation and when multiple unrelated parties hold this role it will require additional coordination to ensure this is completed accurately and in a timely manner.

Questions and Answers: Section 16 Filers

If a Filer (e.g., a public company) is not an Administrator of a Section 16 Filer's EDGAR Next account, how can it make Section 16 filings?

If a Filer is not an Administrator on any one of its Section 16 Filers' EDGAR Next accounts, the Filer should coordinate with the Administrator of that account to be added as an Administrator or Delegated Entity. Delegated Entities can assign their own Users as **delegated users** with authority to file on behalf of the Section 16 Filer. These delegated users will have the same rights as if they had been added as Users to the filer's EDGAR Next account. Although Filers can also request to be added as Users to their Section 16 Filers' EDGAR Next accounts, we do not recommend this approach as it does not allow the Filer as much flexibility as the Administrator or Delegated Entity approach.

How can a filer make Section 16 filings if it uses a filing agent?

Filers should add (or ask the Administrator of the Section 16 Filer's EDGAR Next account to add) their filing agent as a Delegated Entity to their Section 16 Filers' EDGAR Next account to facilitate filings made on their behalf (see [Filing Agents](#)).

This seems like a lot of work...

It is! We encourage existing Filers to take advantage of the transition period to ensure that they and existing Section 16 Filers are enrolled before September 12, 2025, the last day that the Legacy EDGAR system can be used for filing. The EDGAR Next dashboard does incorporate a few features to help streamline the process of delegating roles for Section 16 Filers. These include: (i) bulk delegation functionality to allow Filers to delegate to multiple EDGAR accounts (i.e., other companies that have to submit EDGAR filings on behalf of the Filer, along with their filing agents) more easily; (ii) enabling prospective Delegated Entities to send delegation requests to Filers; and (iii) allowing EDGAR accounts to automatically accept delegations and become Delegated Entities if they choose.

Filing Agents

Many companies file through financial service providers or filing agents, such as Broadridge, DFIN, Toppan Merrill, Workiva, etc. These filing agents are updating their own software and processes to be ready for EDGAR Next, though filing agents may be taking different approaches to implementation. Please check with all of your relevant service providers that you use for submitting filings to ensure that you comply with their requirements to submit once EDGAR Next goes live.

Resources for Filers

EDGAR Next FAQ	EDGAR Business Office Information for Filers: Enroll in EDGAR Next: Individual Filers/Section 16 Filers	SEC YouTube Channel: EDGAR Next instructional video series
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