

## **SUPPORTING STATEMENT FOR THE PAPERWORK REDUCTION ACT INFORMATION COLLECTION SUBMISSION FOR FORM SE**

Information Collection: OMB Control No. 3235-0327

### **A. JUSTIFICATION**

#### **1. Circumstances Making the Collection of Information Necessary**

Regulation S-T (17 CFR Part 232 *et seq.*) provides the general requirements and procedures of the Securities and Exchange Commission (“Commission”) for electronic filing on the Commission’s Electronic Data Gathering, Analysis and Retrieval system (“EDGAR”). It further mandates that all domestic registrants, foreign private issuers and foreign governments file electronically with the Commission certain documents, including but not limited to, registration statements under the Securities Act of 1933 and registration statements, reports, and other documents under the Securities Exchange Act of 1934. Certain EDGAR procedures and forms, including but not limited to Form SE, address EDGAR-specific administrative issues.

#### **2. Purpose and Use of the Information Collection**

Form SE<sup>1</sup> is used by EDGAR filers to submit any paper document relating to an otherwise electronic filing and must accompany exhibits filed in paper pursuant to a hardship exemption.<sup>2</sup> The information contained in Form SE is used by the Commission to identify paper copies of exhibits.

#### **3. Consideration Given to Information Technology**

Form SE is used to implement improved information dissemination technology. EDGAR is designed to reduce the regulatory burdens of paper filings with the Commission.

#### **4. Duplication of Information**

EDGAR is unique to the Commission; consequently, no duplication of Form SE exists.

#### **5. Reducing the Burden on Small Entities**

Small entities are permitted to file Form SE if they meet the requirements to file paper copies as described in section two above, but we do not expect the filing of Form SE to have a significant economic impact on a substantial number of small entities. EDGAR is designed to accommodate small entities to the

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<sup>1</sup> See 17 CFR § 239.64, 17 CFR 249.444, 17 CFR 269.8, 17 CFR 274.403.

<sup>2</sup> See 17 CFR § 232.311.

greatest degree possible while still electronically disseminating information quickly to the public.

6. Consequences of Not Conducting Collection

Form SE is required to identify paper copies of exhibits for which electronic filing would otherwise be required.

7. Special Circumstances

There are no special circumstances.

8. Consultations With Persons Outside the Agency

No comments were received on this request during the 60-day comment period prior to OMB's review of this submission.

9. Payment or Gift to Respondents

No payment or gift has been provided to any respondents.

10. Confidentiality

Form SE is available for public review.

11. Sensitive Questions

No information of a sensitive nature, including social security numbers, will be required under this collection of information. The information collection collects personally identifiable information (PII) that may include the name of the individual signing the form on behalf of the registrant. However, information is not retrieved by a personal identifier. The agency has determined that a system of records notice (SORN) is not required in connection with the collection of information. In accordance with Section 208 of the E-Government Act of 2002, the agency has conducted a Privacy Impact Assessment (PIA) of EDGAR, in connection with the collection of information. The EDGAR PIA, published on February 18, 2025, is provided as a supplemental document and is also available at <https://www.sec.gov/about/privacy/pia/pia-edgar.pdf>.

12. Estimate of Respondent Reporting Burden

For purposes of the Paperwork Reduction Act ("PRA"), we estimate that it takes approximately 0.10 hours per Form SE response to comply with the collection of information requirements. We derived our burden hour estimate by estimating the average number of hours it would take an issuer to compile the necessary information and data, prepare and review disclosure, file documents and retain records. In connection with rule amendments to the form, we

occasionally receive PRA estimates from public commenters about incremental burdens that are used in our burden estimates. We believe that the actual burdens will likely vary among individual issuers based on the nature of their operations. We further estimate that 100% of the collection of the information burden is carried by the respondent.

We estimate that Form SE is filed an average of 2.7 times per year. This is based on the number of times Form SE has been filed in the last three years divided by three (7 times in 2022, 1 time in 2023, and 0 times in 2024).

Based on our estimate, we calculate the annual reporting burden to be 0.27 hours (0.10 hours per response x 2.7 responses). For administrative convenience, we are estimating an annual burden of 1 hour (as the nearest whole number above zero). The estimated burden hours are made solely for the purpose of the Paperwork Reduction Act.

### **Estimated Annual Reporting Burden**

Annual Number of Responses	Burden Hours per Response	Annual Burden Hours
2.7	0.1	0.27 (rounded up to 1)

13. Estimate of Total Annualized Cost Burden

There is no outside cost associated with the preparation of Form SE.

14. Costs to Federal Government

There is no separate cost to the Federal Government, because review and processing of documents and information associated with PRA information collections associated with Federal forms is done by existing SEC staff as part of their regular duties.

15. Reason for Change in Burden

The estimated annual burden decreased due to a reduction in the estimate of annual submissions of Form SE.

16. Information Collection Planned for Statistical Purposes

The information collection is not planned for statistical purposes.

17. Approval to Omit OMB Expiration Date

We request authorization to omit the expiration date on the electronic version of the form. Including the expiration date on the electronic version of the form will result in increased costs, because the need to make changes to the form may not follow the application's scheduled version release dates. The OMB control number will be displayed.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

There are no exceptions to certification for Paperwork Reduction Act submissions.

B. STATISTICAL METHODS

The information collection does not employ statistical methods.