

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

Information Collection: OMB Control No. 3235-0425

### **A. JUSTIFICATION**

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

Regulation S-T (17 CFR Part 232 et seq.) governs the Securities and Exchange Commission's Electronic Data Gathering, Analysis, and Retrieval system ("EDGAR"). The EDGAR system is used by issuers and other filers to electronically submit reports, schedules, forms and other filings to the Commission. Regulation S-T sets forth instructions and requirements for filing on EDGAR. Regulation S-T identifies filings that must be filed electronically, exemptions from the electronic filing requirements and rules discussing treatment of graphic and image material. In order to facilitate its electronic filing requirements, the Commission developed special forms that were unique to filing on EDGAR. One such specialized form is Form TH.<sup>1</sup> Rule 201(a) of Regulation S-T requires, except for certain identified exclusions, that any electronic filer that experiences unanticipated technical difficulties which prevent the timely preparation and submission of an electronic filing, may file the subject filing in paper format under cover of Form TH, pursuant to a temporary hardship exemption, no later than one business day after the date on which the filing was to be made.

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

Form TH provides notification to the Commission that an electronic filer is relying on the temporary hardship exemption. Moreover, the information required on Form TH permits verification of compliance with securities law requirements and assures the public availability and dissemination of such information.

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

Form TH 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 TH exists.

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<sup>1</sup> See 17 CFR 239.65, 17 CFR 249.447, 269.10 and 17 CFR 274.404.

5. Reducing the Burden on Small Entities

Small entities are permitted to file Form TH if they meet the requirements of a temporary hardship exemption, which is outlined in Rule 201 of Regulation S-T, but we do not expect the filing of Form TH to have a significant economic impact on a substantial number of small entities. EDGAR is designed to accommodate small entities to the greatest degree possible while still electronically disseminating information quickly to the public.

6. Consequences of Not Conducting Collection

Form TH must be used every time an electronic filer experiences unanticipated technical difficulties preventing the timely preparation and submission of a required electronic filing.

7. Special Circumstances

There are no special circumstances.

8. Consultations with Persons Outside the Agency

No comments were received for 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 TH is a public document.

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 basic Personally Identifiable Information (PII) that may include: name, address and zip code. However, the agency has determined that the information collection does not constitute a system of record for purposes of the Privacy Act. Information is not retrieved by a personal identifier. In accordance with Section 208 of the E-Government Act of 2002, the agency has conducted a Privacy Impact Assessment (PIA) of the EDGAR system, in connection with this 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”), the currently approved burden for Form TH is 0.33 hours per response to comply with the collection of information requirements. We estimate that it continues to take approximately 0.33 hours per Form TH response. We derived our burden hour estimate by estimating the average number of hours it would take an electronic filer 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 companies based on the size and complexity of their organization and the nature of their operations. We further estimate that 100% of the collection of information burden is carried by the respondent internally.

We estimate that Form TH is filed an average of 0 times per year. This is based on the number of times Form TH has been filed in the last three years divided by three (0 filings in 2021, 0 filings in 2022, and 0 filings in 2023, divided by three years equals an average of 0 filings per year).

For administrative convenience, we are estimating an annual burden of 1 hour (as the nearest whole number above zero) to reflect the possibility that one or more filers may submit a Form TH. 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
0	0.33	0 (rounded up to 1)

13. Estimate of Total Annualized Cost Burden

There is no outside cost associated with the information collection.

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 attributable to 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 TH.

16. Information Collection Planned for Statistical Purposes

The information collection is not planned for statistical purposes.

17. Approval to Omit 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.