

## Fast Answers

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### Form 10-K

The federal securities laws require public companies to disclose information on an ongoing basis. For example, domestic companies must submit annual reports on Form 10-K, quarterly reports on Form 10-Q, and current reports on Form 8-K for a number of specified events and must comply with a variety of other disclosure requirements.

The annual report on Form 10-K provides a comprehensive overview of the company's business and financial condition and includes audited financial statements. Although similarly named, the annual report on Form 10-K is distinct from the "annual report to shareholders," which a company must send to its shareholders when it holds an annual meeting to elect directors.

Following are the deadlines for companies to file Forms 10-K and 10-Q:

<p><b>Category of Filer</b> (public float)</p> <hr/> <p><b>Revised Deadlines For Filing Periodic Reports</b></p>
<p><b>Form 10-K Deadline</b></p> <hr/> <p><b>Form 10-Q Deadline</b></p>
<p><b>Large Accelerated Filer</b> (\$700MM or more)</p> <hr/> <p>60 days</p> <hr/> <p>40 days</p>

<b>Accelerated Filer</b> <b>(\$75MM or more and less than \$700MM)</b>
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75 days
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40 days
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<b>Non-accelerated Filer</b> <b>(less than \$75MM)</b>
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90 days
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45 days
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To find a particular company's Form 10-K filings, use the Company Search for the SEC's EDGAR database. On the returned listing of filings for the company, enter "10-K" in the Filing Type box near the top of the page to filter for only Forms 10-K that have been filed. To see a blank version of the Form (with instructions), you can download this PDF version.

Issuers with questions concerning Form 10-K should consult with counsel or contact the SEC's Division of Corporation Finance.

The Office of Investor Education and Advocacy has provided this information as a service to investors. It is neither a legal interpretation nor a statement of SEC policy. If you have questions concerning the meaning or application of a particular law or rule, please consult with an attorney who specializes in securities law.

*Modified: June 26, 2009*