

Fast Answers

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:

<table border="1"><tr><td>Category of Filer (public float)</td></tr><tr><td>Revised Deadlines For Filing Periodic Reports</td></tr></table>	Category of Filer (public float)	Revised Deadlines For Filing Periodic Reports	
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<table border="1"><tr><td>Form 10-K Deadline</td></tr><tr><td>Form 10-Q Deadline</td></tr></table>	Form 10-K Deadline	Form 10-Q Deadline	
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Form 10-Q Deadline			
<table border="1"><tr><td>Large Accelerated Filer (\$700MM or more)</td></tr><tr><td>60 days</td></tr><tr><td>40 days</td></tr></table>	Large Accelerated Filer (\$700MM or more)	60 days	40 days
Large Accelerated Filer (\$700MM or more)			
60 days			
40 days			

Accelerated Filer (\$75MM or more and less than \$700MM)

75 days

40 days

Non-accelerated Filer (less than \$75MM)

90 days

45 days

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