

future if those presently proposed actions do not result in repayment of the loan obligation, including the filing of a lawsuit against the borrower by the agency and assignment of the debt for collection by offset against Federal income tax refunds or the filing of a lawsuit against the debtor by the Federal Government.

(b) The information that may be disclosed to the consumer reporting agency is limited to:

(1) The debtor's name, address, social security number or taxpayer identification number, and any other information necessary to establish the identity of the individual;

(2) The amount, status, and history of the claim; and

(3) The Commission program or activity under which the claim arose.

**§204.77 Referrals to collection agencies.**

(a) The Commission has authority to contract for collection services to recover delinquent debts in accordance with 31 U.S.C. 3718(c) and the Federal Claims Collection Standards (4 CFR 102.6).

(b) The Commission will use private collection agencies where it determines that their use is in the best interest of the Government. Where the Commission determines that there is a need to contract for collection services, the contract will provide that:

(1) The authority to resolve disputes, compromise claims, suspend or terminate collection action, or refer the matter to the Department of Justice for litigation or to take any other action under this part will be retained by the Commission;

(2) Contractors are subject to the Privacy Act of 1974, as amended, to the extent specified in 5 U.S.C. 552a(m) and to applicable Federal and State laws and regulations pertaining to debt collection practices, such as the Fair Debt Collection Practices Act, 15 U.S.C. 1692;

(3) The contractor is required to strictly account for all amounts collected;

(4) The contractor must agree that uncollectible accounts shall be returned with appropriate documentation to enable Commission to determine whether to pursue collection

through litigation or to terminate collection; and

(5) The contractor must agree to provide any data in its files relating to paragraphs (a) (1), (2) and (3) of Section 105.2 of the Federal Claims Collection Standards upon returning the account to the Commission for subsequent referral to the Department of Justice for litigation.

(c) The Commission will not use a collection agency to collect a debt owed by a current employed or retired Federal employee, if collection by salary or annuity offset is available.

**PART 209—FORMS PRESCRIBED UNDER THE COMMISSION'S RULES OF PRACTICE**

Sec.

209.0-1 Availability of forms.

209.1 Form D-A: Disclosure of assets and financial information.

AUTHORITY: 15 U.S.C. 77h-1, 77u, 78u-2, 78u-3, 78v, 78w, 80a-9, 80a-37, 80a-38, 80a39, 80a-40, 80a-41, 80a-44, 80b-3, 80b-9, 80b-11, and 80b-12, unless otherwise noted.

SOURCE: 60 FR 32823, June 23, 1995, unless otherwise noted.

**§209.0-1 Availability of forms.**

(a) This part identifies and describes the forms for use under the Securities and Exchange Commission's Rules of Practice, part 201 of this chapter.

(b) Any person may obtain a copy of any form prescribed for use in this part by written request to the Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549. Any person may inspect the forms at this address and at the Commission's regional and district offices. (See §200.11 of this chapter for the addresses of the SEC regional and district offices.)

**§209.1 Form D-A: Disclosure of assets and financial information.**

(a) Rules 410 and 630 of the Rules of Practice (17 CFR 201.410 and 201.630) provide that under certain circumstances a respondent who asserts or intends to assert an inability to pay disgorgement, interest or penalties may be required to disclose certain financial information. Unless otherwise

ordered, this form may be used by individuals required to supply such information.

(b) The respondent filing Form D-A is required promptly to notify the Commission of any material change in the answer to any question on this form.

(c) Form D-A may not be withheld from the interested division. A respondent making financial information disclosures on this form after the institution of proceedings may make a motion, pursuant to Rule 322 of the Commission's Rules of Practice (17 CFR 201.322), for the issuance of a protective order to limit disclosure to the public or parties other than the interested division of the information submitted on Form D-A. A request for a protective order allows the requester an opportunity to justify the need for confidentiality. The making of a motion for a protective order, however, does not guarantee that disclosure will be limited.

(d) No party receiving information for which a motion for a protective order has been made may transfer or convey the information to any other person prior to a ruling on the motion without the prior permission of the Commission or a hearing officer.

(e) A person making financial information disclosures on Form D-A prior to the institution of proceedings, in connection with an offer of settlement or otherwise, may request confidential treatment of the information pursuant to the Freedom of Information Act. See the Commission's Freedom of Information Act ("FOIA") regulations, 17 CFR 200.83. A request for confidential treatment allows the requester an opportunity to substantiate the need for confidentiality. No determination as to the validity of any request for confidential treatment will be made until a request for disclosure of the information under FOIA is received.

**PART 210—FORM AND CONTENT OF AND REQUIREMENTS FOR FINANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935, INVESTMENT COMPANY ACT OF 1940, AND ENERGY POLICY AND CONSERVATION ACT OF 1975**

APPLICATION OF REGULATION S-X (17 CFR PART 210)

Sec.

- 210.1-01 Application of Regulation S-X (17 CFR part 210).
- 210.1-02 Definitions of terms used in Regulation S-X (17 CFR part 210).

QUALIFICATIONS AND REPORTS OF ACCOUNTANTS

- 210.2-01 Qualifications of accountants.
- 210.2-02 Accountants' reports.
- 210.2-03 Examination of financial statements by foreign government auditors.
- 210.2-04 Examination of financial statements of persons other than the registrant.
- 210.2-05 Examination of financial statements by more than one accountant.

GENERAL INSTRUCTIONS AS TO FINANCIAL STATEMENTS

- 210.3-01 Consolidated balance sheets.
- 210.3-02 Consolidated statements of income and changes in financial position.
- 210.3-03 Instructions to income statement requirements.
- 210.3-04 Changes in other stockholders' equity.
- 210.3-05 Financial statements of businesses acquired or to be acquired.
- 210.3-06 Financial statements covering a period of nine to twelve months.
- 210.3-07—210.3-08 [Reserved]
- 210.3-09 Separate financial statements of subsidiaries not consolidated and 50 percent or less owned persons.
- 210.3-10 Financial statements of guarantors and affiliates whose securities collateralize an issue registered or being registered.
- 210.3-11 Financial statements of an inactive registrant.
- 210.3-12 Age of financial statements at effective date of registration statement or at mailing date of proxy statement.