

2006) for large accelerated filers (as defined in §240.12b-2 of this chapter);

(2) 75 days after the end of the fiscal year covered by the report for accelerated filers (as defined in §240.12b-2 of this chapter); and

(3) 90 days after the end of the fiscal year covered by the report for all other registrants.

(c) Transition reports on this form shall be filed in accordance with the requirements set forth in §240.13a-10 or §240.15d-10 of this chapter applicable when the registrant changes its fiscal year end.

(d) Notwithstanding paragraphs (b) and (c) of this section, all schedules required by Article 12 of Regulation S-X (§§210.12-01-210.12-29 of this chapter) may, at the option of the registrant, be filed as an amendment to the report not later than 30 days after the applicable due date of the report.

[70 FR 76642, Dec. 27, 2005]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 10-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§§ 249.310b-249.310c [Reserved]

§ 249.311 Form 11-K, for annual reports of employee stock purchase, savings and similar plans pursuant to section 15(d) of the Securities Exchange Act of 1934.

This form shall be used for annual reports pursuant to section 15(d) of the Securities Exchange Act of 1934 with respect to employee stock purchase, savings and similar plans, interests in which constitute securities which have been registered under the Securities Act of 1933. Such a report is required to be filed even though the issuer of the securities offered to employees pursuant to the plan also files annual reports pursuant to section 13 or 15(d) of the Securities Exchange Act of 1934. However, attention is directed to Rule 15d-21 (§240.15d-21 of this chapter) which provides that in certain cases the information required by this form may be furnished with respect to the plan as a part of the annual report of such issuer. Reports on this form shall be filed within 90 days after the end of the fiscal year of the plan, or, in the

case of a plan subject to the Employee Retirement Income Security Act of 1974, within 180 days after the plan's fiscal year end.

[43 FR 21663, May 19, 1978]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 11-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§ 249.312 Form 10-D, periodic distribution reports by asset-backed issuers.

This form shall be used by asset-backed issuers to file periodic distribution reports pursuant to §240.13a-17 or 240.15d-17 of this chapter. A distribution report on this form pursuant to §240.13a-17 or 240.15d-17 of this chapter shall be filed within 15 days after each required distribution date on the asset-backed securities, as specified in the governing documents for such securities.

[70 FR 1626, Jan. 7, 2005]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 10-D, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§ 249.318 Form 18-K, annual report for foreign governments and political subdivisions thereof.

This form shall be used for the annual reports of foreign governments or political subdivisions thereof.

[47 FR 54790, Dec. 6, 1982]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 18-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§ 249.322 Form 12b-25—Notification of late filing.

(a) This form shall be filed pursuant to §240.12b-25 of this chapter by issuers who are unable to file timely all or any required portion of an annual or transition report on Form 10-K and Form 10-KSB, 20-F, or 11-K (§249.310, 249.310b, 249.220f or 249.311), a quarterly or transition report on Form 10-Q and Form 10-QSB (§§249.308a and 249.308b), or a distribution report on Form 10-D (§249.312) pursuant to section 13 or 15(d)