

## Securities and Exchange Commission

## § 249.310

(§ 240.13a-16 of this chapter) or 15d-16 (§ 240.15d-16 of this chapter) under the Securities Exchange Act of 1934.

[33 FR 18995, Dec. 20, 1968]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 6-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at [www.fdsys.gov](http://www.fdsys.gov).

### § 249.308 Form 8-K, for current reports.

This form shall be used for the current reports required by Rule 13a-11 or Rule 15d-11 (§ 240.13a-11 or § 240.15d-11 of this chapter) and for reports of non-public information required to be disclosed by Regulation FD (§§ 243.100 and 243.101 of this chapter).

[33 FR 18995, Dec. 20, 1968]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 8-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at [www.fdsys.gov](http://www.fdsys.gov).

### § 249.308a Form 10-Q, for quarterly and transition reports under sections 13 or 15(d) of the Securities Exchange Act of 1934.

(a) Form 10-Q shall be used for quarterly reports under section 13 or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)), required to be filed pursuant to § 240.13a-13 or § 240.15d-13 of this chapter. A quarterly report on this form pursuant to § 240.13a-13 or § 240.15d-13 of this chapter shall be filed within the following period after the end of the first three fiscal quarters of each fiscal year, but no quarterly report need be filed for the fourth quarter of any fiscal year:

(1) 40 days after the end of the fiscal quarter for large accelerated filers and accelerated filers (as defined in § 240.12b-2 of this chapter); and

(2) 45 days after the end of the fiscal quarter for all other registrants.

(b) Form 10-Q also shall be used for transition and quarterly reports filed pursuant to § 240.13a-10 or § 240.15d-10 of this chapter. Such transition or quarterly reports 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.

[67 FR 58506, Sept. 16, 2002, as amended at 69 FR 68236, Nov. 23, 2004; 70 FR 76642, Dec. 27, 2005]

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

### § 249.310 Form 10-K, for annual and transition reports pursuant to sections 13 or 15(d) of the Securities Exchange Act of 1934.

(a) This form shall be used for annual reports pursuant to sections 13 or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)) for which no other form is prescribed. This form also shall be used for transition reports filed pursuant to section 13 or 15(d) of the Securities Exchange Act of 1934.

(b) Annual reports on this form shall be filed within the following period:

(1) 60 days after the end of the fiscal year covered by the report (75 days for fiscal years ending before December 15, 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](http://www.fdsys.gov).