

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:

Category of Filer (public float)	Revised Deadlines For Filing Periodic Reports	
	Form 10-K Deadline	Form 10-Q Deadline
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.

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