

Subpart D—Forms for Annual and Other Reports of Issuers Required Under Sections 13 and 15(d) of the Securities Exchange Act of 1934

§ 249.306 Form 6-K, report of foreign issuer pursuant to Rules 13a-16 (§ 240.13a-16 of this chapter) and 15d-16 (§ 240.15d-16 of this chapter) under the Securities Exchange Act of 1934.

This form shall be used by foreign issuers which are required to furnish reports pursuant to Rule 13a-16 (§ 240.13a-16 of this chapter) or 15d-16 (§ 240.15d-16 of this chapter) under the Securities Exchange Act of 1934.

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 on GPO Access.

§ 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; 34 FR 554, Jan. 15, 1969, as amended at 65 FR 51739, Aug. 24, 2000]

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 on GPO Access.

§ 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) For accelerated filers (as defined in § 240.12b-2 of this chapter):

(i) 45 days after the end of the fiscal quarter for fiscal years ending on or after December 15, 2002 and before December 15, 2004;

(ii) 40 days after the end of the fiscal quarter for fiscal years ending on or after December 15, 2004 and before December 15, 2005; and

(iii) 35 days after the end of the fiscal quarter for fiscal years ending on or after December 15, 2005; 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]

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 on GPO Access.

§ 249.308b Form 10-QSB, Optional Form for Quarterly and Transition Reports of Small Business Issuers Under Section 13 or 15(d) of the Securities Exchange Act of 1934 (“Exchange Act”).

A *small business issuer*, defined in Rule 12b-2, may use this Form for its transition and quarterly reports under section 13 or 15(d) of the Exchange Act and Rules 13a-13 and 15d-13 (§§ 240.13a-13 or 240.15d-13 of this chapter). For further information as to eligibility to use this Form see Item 10(a) of Regulation S-B (17 CFR 228.10 et seq.). A small business issuer shall file a quarterly report on this form within 45 days after the end of the first three fiscal quarters of each fiscal year. No report need be filed for the fourth quarter of any fiscal year. Transition reports shall be filed in accordance with the requirements set forth in Rule 13a-10 or Rule 15d-10.

[57 FR 36498, Aug. 13, 1992]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 10-QSB, see the List of CFR Sections Affected, which appears in

§ 249.310

the Finding Aids section of the printed volume and on GPO Access.

§ 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) For accelerated filers (as defined in § 240.12b-2 of this chapter):

(i) 90 days after the end of the fiscal year covered by the report for fiscal years ending on or after December 15, 2002 and before December 15, 2003;

(ii) 75 days after the end of the fiscal year covered by the report for fiscal years ending on or after December 15, 2003 and before December 15, 2004; and

(iii) 60 days after the end of the fiscal year covered by the report for fiscal years ending on or after December 15, 2004; and

(2) 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.

[67 FR 58506, Sept. 16, 2002]

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 on GPO Access.

17 CFR Ch. II (4-1-03 Edition)

§ 249.310b Form 10-KSB, Optional Form for Annual and Transition Reports of Small Business Issuers Under Sections 13 or 15(d) of the Securities Exchange Act of 1934 (the "Exchange Act").

A *small business issuer* defined in Rule 12b-2 of the Exchange Act (§ 240.12b-2 of this chapter), may use this form for its annual and transitional reports under section 13 or 15(d) of the Exchange Act. Annual reports on this form shall be filed within 90 days after the end of the fiscal year covered by the report and transition reports shall be filed after an issuer changes its fiscal year end in accordance with Rule 13a-10 or Rule 15d-10 (§ 240.13a-10 or 240.15d-10 of this chapter).

[57 FR 36496, Aug. 13, 1992]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 10-KSB, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 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