Form 8-K

In addition to filing annual reports on Form 10-K and quarterly reports on Form 10-Q, public companies must report certain material corporate events on a more current basis. Form 8-K is the current report filing companies must file with the SEC to announce major events that shareholders should know about.

The instructions for Form 8-K describe the types of events that trigger a public company's obligation to file a current report, including any of the following:

Section 1 -- Registrant's Business and Operations
Item 1.01 Entry into a Material Definitive Agreement
Item 1.02 Termination of a Material Definitive Agreement
Item 1.03 Bankruptcy or Receivership

Section 2 -- Financial Information
Item 2.01 Completion of Acquisition or Disposition of Assets
Item 2.02 Results of Operations and Financial Condition
Item 2.03 Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant
Item 2.04 Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement
Item 2.05 Costs Associated with Exit or Disposal Activities
Item 2.06 Material Impairments

Section 3 -- Securities and Trading Markets
Item 3.01 Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing
Item 3.02 Unregistered Sales of Equity Securities
Item 3.03 Material Modification to Rights of Security Holders

Section 4 -- Matters Related to Accountants and Financial Statements
Item 4.01 Changes in Registrant's Certifying Accountant
Item 4.02 Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review

Section 5 -- Corporate Governance and Management
Item 5.01 Changes in Control of Registrant
Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers
Item 5.03 Amendments to Articles of Incorporation or Bylaws; Change
in Fiscal Year

Item 5.04  Temporary Suspension of Trading Under Registrant’s Employee Benefit Plans

Item 5.05  Amendment to Registrant’s Code of Ethics, or Waiver of a Provision of the Code of Ethics

Item 5.06  Change in Shell Company Status

Section 6  --  Asset-Backed Securities

Item 6.01  ABS Informational and Computational Materials

Item 6.02  Change of Servicer or Trustee

Item 6.03  Change in Credit Enhancement or Other External Support

Item 6.04  Failure to Make a Required Distribution

Item 6.05  Securities Act Updating Disclosure

Section 7  --  Regulation FD

Item 7.01  Regulation FD Disclosure

Section 8  --  Other Events

Item 8.01  Other Events (The registrant can use this Item to report events that are not specifically called for by Form 8-K, that the registrant considers to be of importance to security holders.)

Section 9  --  Financial Statements and Exhibits

Item 9.01  Financial Statements and Exhibits

Companies have four business days to file a Form 8-K for the events specified in the items in Sections 1-6 and 9 above. However, if the issuer is furnishing a Form 8-K solely to satisfy its obligations under Regulation FD, then the due date might be earlier. (Issuers with questions concerning compliance with Regulation FD should consult with counsel or the SEC's Division of Corporation Finance.)

You can find a company’s Form 8-K filings on the SEC’s EDGAR database. We have posted information on our website on how to use the EDGAR database. For more information, you may wish to read answers to Frequently Asked Questions about the implementation and interpretation of the Form 8-K items, produced by the staff of the Division of Corporation Finance.

http://www.sec.gov/answers/form8k.htm

We have 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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