

RBsourceFilings

SEC Forms Guide

Major SEC Forms

INFORMATION	10-K	20-F	10-Q	8-K	6-K	Proxy	AR/S	1933 Act "S" Forms	1934 Act Form 10	IPO Prospectus
Auditor										
Name	Yes	Yes	Special	Special	Special	Yes	Yes	Yes	Yes	Yes
Opinion	Yes	Yes	Special	Special	Special		Yes	Often	Yes	Yes
Changes				Special		Special				
Benefit Plans	Often	Often	Special			Often		Often	Yes	
Capital Structure	Yes	Yes						Often	Yes	Yes
Company Information										
Nature of Business	Yes	Yes					Yes	Yes	Yes	Yes
History	Often	Yes					Often	Yes		Yes
Organization and Change	Often	Often		Special			Often	Yes		Yes
Beneficial Owners	Yes	Yes				Yes		Often	Yes	Yes
Depreciation & Schedules	Yes	Yes		Special	Special			Yes	Yes	Yes
Dilution Factors	Yes	Yes		Special	Special		Yes	Yes	Yes	Yes
Directors, Officers, Insiders										
Identification	Yes	Yes		Special	Special	Yes	Yes	Yes	Yes	Yes
Background	Yes	Yes				Yes	Special	Yes	Special	Yes
Holdings	Yes	Yes				Yes		Yes	Yes	Yes
Compensation	Yes	Yes				Yes		Yes	Yes	Yes
Earnings Per Share	Yes	Yes	Yes				Yes		Yes	
Financial Information										
Annual Audited	Yes	Yes					Yes	Yes	Yes	Yes
Interim Audited		Yes	Special	Special	Special	Special		Special		Special
Interim Unaudited	Special	Special	Yes	Special	Often			Often		Often
Foreign Operations	Yes	Yes				Special	Special	Special	Yes	Special
Labor Contracts		Special				Special		Often	Often	
Legal Agreements	Often	Often	Special	Special	Special			Often	Often	
Legal Counsel				Special				Yes	Often	Yes
Legal Proceedings	Yes	Often	Yes	Special				Special	Yes	Special
Loan Agreements	Often	Often	Special	Special	Special			Often	Often	
Plants & Properties	Yes	Yes					Often	Often	Yes	Yes
Poison Pill				Special						
Product Lines	Yes	Yes					Yes	Often	Often	Yes
Risk Factors	Yes	Yes	Yes					Yes		Yes
Subsidiaries	Yes	Yes					Often	Yes	Yes	Yes
Underwriting								Yes		Yes
Unregistered Securities	Yes	Special	Yes	Special		Special		Often		Often

Registration Forms

- 1-A** Regulation A offering statement waives registration requirements for limited offerings within a 12-month period.
- C** Offering statement to raise capital from accredited and non-accredited investors through online crowdfunding.
- F-1** Primary registration form for foreign issuers. Essentially similar to Form S-1.
- S-1** Primary 1933 Act registration form. It can be used to register securities for which no other form is authorized or prescribed, except securities of foreign governmental entities.
- S-3** The most simplified registration form, the offering and issuer must meet the eligibility tests prescribed by the form. The form maximizes incorporating by reference information from 1934 Act filings.
- S-4** Registration of securities in connection with mergers, business combinations and exchange offers.
- S-6** Form used to register securities issued by unit investment trusts.
- S-8** Registration of securities to be offered pursuant to issuer's benefit plans.
- S-11** Registration of securities of certain real estate companies, including real estate investment trusts (REITs).
- SF-1, SF-3** Forms to register asset-backed securities, correspond to corporate forms S-1 and S-3.
- 424, 424A, 424B** A prospectus or prospectus supplement filed under the 1933 Act.
- 425** Prospectus or communications filing in connection with business combination transaction.
- Form D (RegDex)** Notice of sales of securities pursuant to Regulation D and/or other 1933 Act exemption.
- Form 10** 1934 Act Registration, often the initial filing by a "spin-off" company.
- 8-A** 1934 Act Registration, optional short form, frequently used to register a "poison pill".
- N-1A** 1940 Act Registration by open-end management investment company (mutual fund).
- N-2** 1940 Act Registration for a closed-end management investment company.
- 485APOS, 485BPOS** Post-Effective amendment to Form N-1A.
- 497** Final prospectus for mutual fund filed under the 1940 Act.

Periodic Forms

- ARS, AR/S** Annual Report to Shareholders (voluntary filing, required disclosure is on Form 10-K).
- 1-K** Annual report or special financial report filed by issuers that have completed a Regulation A offering.
- 1-U** Current report pursuant to Regulation A must be filed within four business days of triggering event.
- 10-Q** Quarterly financial report, does not require audited financial statements.
- 10-K** Annual report form required by most reporting companies, includes comprehensive overview of the company and its management, audited financial statements, and a cumulative index of all current exhibits on file.
- 10-KT** Transitional financial report for companies changing fiscal year end.
- NT 10-K, NT 10-Q** Indicates a 10-K or 10-Q will be filed late. (also known as **Form 12b-25**).
- 20-F, 20-FR** Annual report/registration statement filed by certain foreign private issuers.
- 40-F, 40-FR** Annual report/registration statement filed by certain Canadian issuers.
- 6-K** Extraordinary event or financials for foreign filing companies.
- 8-K** Reports material event in between reporting periods (change of accountants, etc.)
- 11-K** Annual reports of employee stock purchase, savings and similar plans.
- 13-F** Quarterly report of equity holdings by institutional investment managers.
- C-AR** Annual report required after successfully closing a crowdfunding offering.
- SD** Specialized Disclosure Report requires conflict minerals disclosure.
- X-17A-5** Audited financial statements of a broker dealer.
- 3, 4, 5** Initial, updated, and annual "insider" ownership filings by officers and directors.

Williams Act & Proxy Forms

- SC 13D** Statement of beneficial ownership by person or group with at least 5% of issuer's stock.
- SC13G** Similar to SC 13D, except that a SC 13G filer is considered to be a passive investor.
- SC 13E3** Statement by certain issuers or their affiliates regarding going-private transactions.
- SC TO** Tender offer statement (replaces **SC 13E-4** and **SC 14D-1** as of 1/24/2000).
- SC 14D-9** Solicitation/Recommendation filed by target company in response to tender offer.
- PRE 14A, DEF 14A** Preliminary/Definitive form of an annual meeting proxy statement.
- DEFA14A** Additional proxy materials regarding the annual meeting of shareholders.
- DEFC14A** Contested proxy solicitation.
- DEFM14A** Proxy statement relating to merger or acquisition.
- DEFR14A** Revised proxy statement.
- DEFS14A** Special meeting proxy statement.
- PRE 14C, DEF 14C** Preliminary/Definitive form of information statement (no proxy solicitation).
- DEFM14C** Information statement relating to merger or acquisition.

