
SEC Forms: A Quick Reference Guide

INTRODUCTION

All companies, foreign and domestic, offering securities in the U.S are required to file registration statements, periodic reports, and other forms electronically with the SEC through the EDGAR system. The elements of this process can be vast and complex, even for the most seasoned professional. Here at Intelligize™, as part of continuing efforts to make your work with these documents as productive as possible, we have developed the following quick reference guide to the major form types and groups you may encounter.

With this information at your fingertips for immediate reference, we are confident you will be able to find the answers you seek quickly and productively.

LEGEND

Section 1:

Filings Related to Securities Registration

There are two major types of registration statements: offerings registrations filed under the Securities Act of 1933, and trading registrations, filed under the Securities Exchange Act of 1934.

Section 2:

Filings Related to Operations

All publicly traded companies and investment companies, including mutual funds, must file documents that provide specific information about their activities. These filings include comprehensive reports covering the prior fiscal year (10-Ks for U.S. companies and 20-Fs for international companies trading on U.S. exchanges) and quarterly reports (10-Qs). Annual reports to shareholders are not required but are often submitted.

Section 3:

Investment Company Filings

Investment companies (mutual funds) are required to provide disclosure to investors covering many of the same elements required through the 1933 and 1934 Acts. Investment companies must register securities offered prior to public sale and must provide periodic updates of the information contained in the registration statement.

Section 4: Exhibits

All Exhibits to respective forms are listed here in Section 4.



SECTION 1

Offering Registrations

Offering registrations are used to register securities with the SEC before they are offered to investors.

S-1 – Companies reporting under the 1934 Act for less than one year. Permits no incorporation by reference and requires complete disclosure in the prospectus. The S-1 is used most often for Initial Public Offerings (IPOs).

S-2 – Companies reporting under the 1934 Act for one year or more but without meeting the minimum voting stock requirement. Reference to 1934 Act reports permits incorporation and presentation of financial information in the prospectus in an annual report to stockholders delivered with the prospectus.

S-3 – Companies reporting under the 1934 Act for one year or more and having at least \$150 million of voting stock held by non-affiliates, or as an alternative test, \$100 million of voting stock coupled with an annual trading volume of 3 million shares. Allows minimal disclosure in the prospectus and maximum incorporation by reference to 1934 Act reports.

S-3 ASR – ASR stands for Automatic Shelf Registration, in which an unspecified amount of securities are registered then put on the “shelf” for later issuance. The registration becomes effective immediately and automatically, without review by the SEC.

S-4 – Registration used in certain business combinations or reorganizations.

S-6 – Filed by unit investment trusts registered under the Investment Act of 1940 on Form N-8B-2.

S-8 – Registration used to register securities to be offered to employees under stock option and various other employee benefit plans.

S-11 – Filed by real estate companies, primarily limited partnerships and investment trusts.

SF-1 – Registration of Asset-Backed Securities for which no other form is available under Regulation AB.

SF-3 – Registration of Asset-Backed Securities distributed in a shelf offering that meet the registration and transaction requirements of Regulation AB.

F-1 – 20-F, for which no other form is prescribed.

F-2 – Registration of securities by foreign private issuers meeting certain 1934 Act filing requirements.



F-3 — Registration of securities by foreign private issuers offered pursuant to certain types of transactions, subject to the 1934 Act filing requirements for the preceding year.

F-4 — Registration of securities issued in business combinations involving foreign private registrants.

F-6 — Registration of depository shares evidenced by the American depository receipts (ADRS).

F-7 — Registration of certain Canadian issues offered for cash upon the exercise of right granted to existing security holders.

F-8 — Registration of certain Canadian issues to be issued in exchange offers or a business combination.

F-9 — Registration of certain investment-grade debt or investment grade preferred securities of certain Canadian issues.

F-10 — Registration of certain Canadian issues.

SB-1 — Registration for small business offerings less than \$10 million. Less information is required than in an S-1 registration.

SB-2 — Registration for small businesses with revenues and public market float of less than \$25 million. Less information is required than in an S-1 registration.

Rule 462(b) — Registration of up to an additional 20% of securities that were previously registered. Applicable to the following forms: S-1MEF, S-2MEF, S-3MEF, F-1MEF, F-2MEF, F-3MEF, S-11 MEF, SB-1MEF and SB-2MEF.

DRS — Draft registration statement filed by qualified “emerging growth companies” under the JOBS Act.

Trading Registrations

Trading Registrations are filed to permit trading among investors on a securities exchange or in the Over-the-Counter market.

10 — May be used by companies during the first two years they are subject to the 1934 ACT filing requirements. It is a combination registration statement and annual report with information content similar to that of 10-Ks. The Form 10 is generally used for spinoffs and for stock issued as part of reorganization under Chapter 11.

8-A — Used by 1934 Act registrants wishing to register additional securities or classes thereof. For companies issuing securities as part of an anti-takeover strategy, poison pill provisions are usually found in this filing type.



8-B — Used by successor issuers (usually companies that have changed their name or state of incorporation) as notification that previously registered securities are to be traded under a new corporate identification.

Prospectus

Prospectus must be made available to investors before the sale of the security is initiated. Prospectus also contains the final offering price. Offering registrations are used to register securities with the SEC before they are offered to investors.

424A — Preliminary prospectus.

424b1 — Pricing supplement. Used to disclose items previously omitted from a prospectus filed pursuant to Rule 430A.

424b2 — Transaction specific information for a delayed shelf offering. Used to disclose information omitted relative to Rule 430B. It also includes information not typically present under Rule 409; in conveying securities information such as the public offering price etc.

424b3 — Generally used as a final prospectus for a non-shelf offering. Used to disclose information other than those covered by sections (b)(1), (b)(2) or (b)(6)... or any other changes made to those sections.

424b4 — Filed when disclosing BOTH (b)(1) and (b)(3) information.

424b5 — Filed when disclosing BOTH (b)(2) and (b)(3) information.

424b6 — Used when dealing with Canadian securities filings.

424b7 — Used to disclose stockholder information on the selling side. (This information may have been omitted relative to Rule 430B.)

424b8 — Used to remedy filings that were not submitted on time. (Covering all of the above sections).

425 — Discloses correspondence relating to a proposed merger or other business combination transaction. Often takes the form of a press release or similar announcement.

424h1 — Preliminary prospectus that must be filed at least 3 business days prior to first sale of Asset-Backed Securities under Regulation AB.

424h2 — Prospectus supplement showing material changes from prospectus for offerings of Asset-Backed Securities under Regulation AB.



Additional Forms

Form D — Filing with the Securities and Exchange Commission (SEC) required for companies that are selling securities in reliance on a Regulation D exemption or Section 4(6) exemption provisions. Form D is a brief notice of a company's executive officers and stock promoters, in lieu of the regular reports required when no exemption under Regulation D exists. Form D must be filed no later than 15 days after the first sale of securities.

I-A — A filing with the Securities and Exchange Commission (SEC) required for the registration of certain securities. Securities issued in reliance upon Regulation A provisions must provide investors with an offering statement meeting the requirements of Form 1-A.



SECTION 2

Periodic Financial Reports

10-K — This report provides a comprehensive overview of the registrant and is the official presentation of the company's financials. 10-Ks must be filed within 90 days after the close of the company's fiscal year end.

10-KT — 10-K transition report.

10-KSB — 10-K filed by a small business.

10-K405 — 10-K with a positive response to box on cover concerning rule 16 delinquent filers.

10-KSB405 — 10-K filed by a small business with a positive response to rule 16 delinquent filers.

10-KT405 — 10-K transition report with a positive response to rule 16 delinquent filers.

NT 10-K — Notification of late 10-K filing. May include an explanation for the delay. (Filed on 12b-25).

20-F/20-FR — Annual report/registration statement filed by certain foreign issuers of securities traded in the U.S. Form 20-F must be filed 120 days after the close of the company's fiscal year.

40-F — The equivalent of the 10-K form for certain Canadian filers.

10-Q — This is the quarterly financial report filed by most companies. Although unaudited, it provides a continuing view of a company's financial position during the year. The 10-Q must be filed 45 days after the close of the fiscal year quarter.

10-QSB — 10-Q filed by small businesses.

10-QT — Transition report.

NT 10-Q — Notification of a late 10-Q filing. May include an explanation for the delay. (Filed on 12b-25).

Additional Significant Forms

SD — Specialized disclosure report of conflict minerals for issuers required to submit this information under Section 1502 of the Dodd-Frank Act.



IRAN NOTICE — Disclosure of certain specified activities as required by the Iran Threat Reduction and Syria Human Rights Act of 2012.

UPLOAD — Comments provided to issuers as part of the SEC filing review process.

CORRESP — Issuer responses to SEC comments during the filing review process.

Corporate Changes & Voting Matters

8-K — This is a report of unscheduled material events or corporate changes deemed of importance to the shareholders or to the SEC.

6-K — The equivalent of the 8-K for certain foreign private issuers, though disclosure requirements vary.

10-C — Over-the-Counter companies use this form to report changes in name or amount of NASDAQ-listed securities. It is similar in purpose to the 8-K and must be filed within 10 days after the change.

Proxy Statements

A proxy statement provides official notification to designated classes of shareholders of matters to be brought to a vote at a shareholders meeting. Proxy votes may be solicited for changing the company officers or many other matters. The proxy also includes executive compensation information such as cash and stock option awards. Disclosures normally made via a proxy statement may in some cases be made using Part III of Form 10-K. Types of Proxies include the following:

(Note: Form types beginning with PRE or PR are “preliminary”. Those beginning with DEF or DF are “definitive”.)

DEF14A/PRE14A — Annual meeting proxy.

DEFA14A/PRE14A — Amended proxy.

DEFC14A/PRE14A — Contest or challenge proxy.

DEFM14A/PRE14A — Merger proxy.

DEFN14A/PRE14A — Proxy filed by non-management.

DEFR14A/PRE14A — Revised proxy.



DEFS14A/PRES14A — Special meeting proxy.

DFAN14A/PRAN14A — Amended proxy filed by non-management.

DEF 14C — A definitive “information statement” furnished to vote-holding shareholders in non-voting situations. Variants of this form are DEFM14C, DEFC14C and DEFA14C.

Schedule 14N — Schedule 14N is used by a nominating shareholder or group to provide notice to the issuer outlining the intention to require the company to include that shareholder’s or that group’s nominee or nominees in the company’s proxy materials. The shareholder notice on Schedule 14N is required to be filed with the Commission on the date it is first sent to the company.

Tender Offer/Acquisition Reports

The filer is the party submitting the document. In some cases, the filer is also the party seeking to acquire securities, such as the 13-D and 14D-1. The target, or issuer, is generally the party whose securities are being acquired, or sought, after a tender offer. In some cases, the issuer is also the filer of the document, such as in the 14D-9 and 13E-4.

13-D — Filing required by 5% (or more) equity owners within 10 days of acquisition event.

14D-1 — Tender offer filing made with the SEC at the time an offer is made to holders of equity securities of the target company, if acceptance of the offer would give the bidder over 5% ownership of the subject securities.

14D-9 — This is the target company’s response to the tender offer made on Form 14D-1. The filing is due within 10 days of the making of the tender offer.

13E-3 — Transaction statement pursuant to the Securities Exchange Act of 1934 with respect to a public company or affiliate going private.

13E-4 — Issuer tender offer statement pursuant to the Securities Exchange Act of 1934. This is also known as a “self-tender offer.”

SC TO-C — If an accepted offer would result in a party’s owning more than 5% of a class of the target company’s securities, then that party must file a Schedule TO. The “C” stands for “Communication”, referring to communication made by a subject company with respect to a proposed or planned offer.

SC TO-I — The “I” stands for “issuer”- the filing company itself. An Issuer Tender Offer, also called a Self-Tender Offer, is used by a company to repurchase its own securities.

SC TO-T — The “T” stands for “Third Party”, reflecting that someone other than the issuer or stockholder – an external bidder – is tendering the offer.



Security Holdings by Insiders & Institutions

13-F — A quarterly report of equity holdings required of all institutions with equity assets of \$100 million or more. This includes banks, insurance companies, investment companies, investment advisors and large internally managed endowments, foundations and pension funds. The report must be filed within 45 days after close of the fiscal quarter. There are various form types, including 13F-E, 13F-HR and 13F-NT.

13-G — An annual filing which must be filed within 45 days after the end of each calendar year by all reporting persons (primarily institutions) meeting the 5% equity ownership rule.

Form 3 — Initial statement which identifies holdings of registrant's securities owned by directors, officers and 10% shareholders. A Form 3 must be filed within 10 days after the event.

Form 4 — Amendments for Form 3 reporting a sale or acquisition of registrant's securities. A Form 4 must be reported to the SEC within two business days.

Form 5 — Annual section 16 filing filed 45 days after the company's fiscal year end.

Form 144 — A form filed as notice of the proposed sale of restricted securities, or securities held by an affiliate of the issuer in reliance on Rule 144 when the amount to be sold during any three-month period exceeds 500 shares or has an aggregate sales price in excess of \$10,000.

Annual Report to Shareholders (ARS)

The annual report to shareholders is the principle document used by most companies to communicate directly with shareholders. Since it is not a required SEC filing, companies have considerable discretion in determining what types of information this report will contain and how it is to be presented. In addition to financial information, the annual report to shareholders often provides non-financial details of the business which are not reported elsewhere. These may include marketing plans, a letter from the chairman or CEO and graphics.

Additional Forms

Here are three additional form for the 2016 - 2017 fiscal year.

CFPORTAL — Form Funding Portal: Initial application of funding portal.

CFPORTAL/A — Amendment to registration, including a successor registration.

CFPORTAL-W — Withdrawal of the funding portal(s) registration



SECTION 3

Offering Registrations

Offering registrations are used to register securities with the SEC prior to offering and sale to investors. Registration statements vary in purpose and content according to the type of organization issuing the securities. These documents are broken down into several parts:

N-1A – Filed by open-end management investment companies.

N-2 – Filed by closed-end management investment companies.

N-3 – Filed by insurance company accounts organized as management investment companies.

N-4 – Filed by insurance company accounts organized as unit investment trusts.

N-5 – Registration of small business investment companies.

N-14 – Registration of the securities of management investment and business development companies to be issued in business combinations under the Investment Act of 1940.

497 – Prospectus for investment companies using Form N-1A.

Periodic Reports

Investment companies, like corporate filers, must provide updates of matters subject to material change; however, the form of this disclosure does not take place in the usual 10-K or 10-Q type filing. Investment companies typically provide updates by amending their original registration statement.

Investment companies must file audited financials yearly. The following form types are used to update the information provided in the original registration statement.

N-CSR – Annual report to shareholders, including portfolio data.

N-30D – Semi-annual (sometimes annual) report to shareholders. Lists portfolio holdings.

M-30B-2 – Periodic and interim reports mailed to shareholders.

485APOS – Unscheduled material changes to the prospectus for investment companies; this may also include the addition of a new portfolio.

485BPOS – Annual update filed by investment companies.



SECTION 4

Frequently Used Exhibits

- 1 – Underwriting Agreement
- 2 – Plan of acquisition, reorganization, liquidation, or succession
- 3 – (i) Articles of incorporation and (ii) bylaws
- 4 – Instruments defining the rights of security holders including indentures
- 5 – Opinion re legality
- 6 – [Reserved]*
- 7 – Correspondence from an independent accountant. RE: Non-reliance on prior audit report or completed interim review
- 8 – Opinion re tax matters
- 9 – Voting trust agreement
- 10 – Material contracts
- 11 – Statement re compulation of per share earnings
- 12 – Computation of ratios
- 13 – Annual or quarterly reports to security holders
- 14 – Code of Ethics
- 15 – Letter re unaudited interim financial information
- 16 – Letter re change in certifying accountant
- 17 – Correspondence on departure of director
- 18 – Letter re change in accounting principles
- 19 – Report furnished to security holders
- 20 – Other documents or statements to security holders



- 21** – Subsidiaries of the registrant
- 22** – Published Report matters submitted to vote of security holders
- 23** – Consents of experts and counsel
- 24** – Power of attorney
- 25** – Statement of eligibility trustee
- 26** – Invitation for competitive bids
- 27-30** – [Reserved]*
- 31** – Rule 13a-14(a)
- 31ii** – 13a-14(a)/15d-14(a) Certifications (302 Certifications)
- 32** – The certifications required by Rule 13a-14(b) and Section 1350 of Chapter 63 of the United States Code (906 Certifications)
- 33** – Report on assessment of compliance with servicing criteria for asset-backed issuers
- 34** – Attestation report on assessment of compliance with servicing criteria for asset-backed securities
- 35** – Servicer compliance statement
- 36** – Depositor Certification. RE: Shelf offering of asset-backed securities
- 37-94** – [Reserved]*
- 95** – Mine safety disclosure exhibit (item 104)
- 96-98** – [Reserved]*
- 99** – Additional Exhibits **
- 100** – XBRL- Related Documents
- 101** – Interactive Data File
- 102** – Asset Data File
- 103** – Asset related documents



104-105 – [Reserved]*

106 – Static pool PDF

***Note:** [Reserved] for future use by the SEC

****Note:** “Additional exhibits” includes:

- i.** Any additional exhibits that the registrant may wish to file shall be so marked as to indicate clearly the subject matters to which they refer.
- ii.** Any document (except for an exhibit) or part thereof which is incorporated by reference in the filing and is not otherwise required to be filed by this Item or is not a Commission-filed document incorporated by reference in a Securities Act registration statement.
- iii.** If pursuant to Section 11(a) of the Securities Act (15 U.S.C. 77k(a)) an issuer makes generally available to its security holders an earnings statement covering a period of at least 12 months beginning after the effective date of the registration statement, and if such earnings statement is made available by “other methods” than those specified in paragraph (a) or (b) of §230.158 of this chapter, it must be filed as an exhibit to the Form 10-Q or the Form 10-K, as appropriate, covering the period in which the earnings statement was released.

	SECURITIES ACT FORM										EXCHANGE ACT FORM					
	S-1	S-3	S-4	S-8	S-11	SF-1	SF-3	F-1	F-3	F-4	10	8-K	10-D	10-Q	10-K	ABS-EE
1.) Underwriting agreement	●	●	●		●	●	●	●	●	●		●				
2.) Plan of acquisition, reorganization, arrangement, liquidation or succession	●	●	●		●	●	●	●	●	●	●	●		●	●	
3.) (i) Articles of incorporation	●		●		●	●	●	●		●	●	●	●	●	●	
(ii) Bylaws	●		●		●	●	●	●		●	●	●	●	●	●	
4.) Instruments defining the rights of security holders, including indentures	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
5.) Opinion re legality	●	●	●	●	●	●	●	●	●	●						
6.) [Reserved]																
7.) Correspondence from an independent accountant regarding non-reliance on a previously issued audit report or completed interim review												●				
8.) Opinion re tax matters	●	●	●		●	●	●	●	●	●						
9.) Voting trust agreement	●		●		●			●		●	●				●	
10.) Materials contracts	●		●		●	●	●	●		●	●		●	●	●	
11.) Statement re compilation of per share earnings	●		●		●			●		●	●			●	●	
12.) Statements re compilation of ratios	●	●	●		●			●		●	●				●	
13.) Annual report to security holders. Form 10-Q or quarterly report to security holders			●												●	
14.) Code of Ethics												●			●	
15.) Letter re unaudited interim financial information	●	●	●	●	●			●	●	●				●		
16.) Letter re change in certifying accountant	●		●		●						●	●			●	
17.) Correspondence on departure of director											●					
18.) Letter re change in accounting principles														●	●	
19.) Report furnished to security holders													●			
20.) Other documents or statements to security holders												●				
21.) Subsidiaries of the registrant	●		●		●	●	●	●		●	●				●	
22.) Published report regarding matters submitted to vote of security holders													●	●	●	
23.) Consents of experts and counsel	●	●	●	●	●	●	●	●	●	●		● SX	● SX	● SX	● SX	
24.) Power of attorney	●	●	●	●	●	●	●	●	●	●	●	●		●	●	
25.) Statement of eligibility of trustee	●	●	●		●	●	●	●	●	●						
26.) invitation for competitive bids	●	●	●		●	●	●	●	●	●						
27.) - 30.) [Reserved]																
31.) (i) Rule 13a-14(a)/15d-14(a) Certificate														●	●	
(ii) Rule 13a-14/15d-14 Certifications															●	
32.) Section 1350 Certifications														●	●	



	SECURITIES ACT FORM										EXCHANGE ACT FORM					
	S-1	S-3	S-4	S-8	S-11	SF-1	SF-3	F-1	F-3	F-4	10	8-K	10-D	10-Q	10-K	ABS-EE
1.) Underwriting agreement	●	●	●		●	●	●	●	●	●		●				
33.) Report on assessment of compliance with servicing criteria for asset-backed issuers																●
34.) Attestation report on assessment of compliance with servicing criteria for asset-backed securities																●
35.) Servicer compliance statement																●
36.) Depositor Certification for shelf offerings of asset-backed securities							●									
37.) - 94.) [Reserved]																
95.) Mine Safety Disclosure Exhibit														●	●	
96.) - 98.) [Reserved]																
99.) Additional exhibits	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
100.) XBRL-Related Documents											●	●		●	●	
101.) Interactive Data File	●	●	●		●			●	●	●		●		●	●	
102.) Asset Data File						●	●						●			●
103.) Asset Related Documents						●	●						●			●
104.) [Reserved]																
105.) [Reserved]																
106.) Static Pool PDF						●	●					●				

ABOUT INTELLIGIZE

Intelligize™ is the leading provider of best-in-class content, exclusive news collections, regulatory insights, and powerful analytical tools for compliance and transactional professionals.

Intelligize offers a web-based research platform that ensures law firms, accounting firms, corporations and other organizations stay compliant with government regulations, build stronger deals and agreements, and deliver value to their shareholders and clients.

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