

Client Alert: Simplifying Your Form 10-K: Survey Information on Companies Removing Selected Financial Data

Publications

February 19, 2021

On November 19, 2020, the Securities and Exchange Commission issued rules that significantly changed Items 301, 302, and 303 of Regulation S-K. As we noted in our 2021 Annual Reporting and Proxy Guide, public companies could early adopt the changes to Items 301, 302, and 303 for reports filed on or after February 10, 2021, but only if the company adopted the entire amended item.

In particular, Item 301 of Regulation S-K, which provides for the presentation of five years of selected financial data in Form 10-K, was a potential item for early adoption. Companies could entirely eliminate the Item 301 disclosure in their Form 10-K if they elected for early adoption.

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