

§ 249.308b

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 applicable when the registrant changes its fiscal year end.

[35 FR 18512, Dec. 5, 1970, as amended at 41 FR 24702, June 18, 1976; 53 FR 12931, Apr. 20, 1988; 53 FR 9774, May 8, 1988; 54 FR 10320, Mar. 13, 1989]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 10-Q and Form 10-QSB, 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 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.

This form shall be used for annual reports pursuant to sections 13 or 15(d) of the Securities Exchange Act of 1934 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. Annual reports on this form shall be filed within 90 days after the end of

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the fiscal year covered by the report. Transition reports on this form shall be filed in accordance with the requirements set forth in § 240.13a-10 or § 240.15d-10 applicable when the registrant changes its fiscal year end. However, all schedules required by Article 12 of Regulation S-X may, at the option of the registrant, be filed as an amendment to the annual report not later than 120 days after the end of the fiscal year covered by the report or, in the case of a transition report, not later than 30 days after the due date of the report.

[45 FR 63638, Sept. 25, 1980, as amended at 54 FR 10321, Mar. 13, 1989; 59 FR 67765, Dec. 30, 1994]

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.

§ 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 1974, within 180 days after the plan's fiscal year end.

[43 FR 21663, May 19, 1978]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 11-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.318 Form 18-K, annual report for foreign governments and political subdivisions thereof.

This form shall be used for the annual reports of foreign governments or political subdivisions thereof.

[47 FR 54790, Dec. 6, 1982]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 18-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.322 Form 12b-25—Notification of late filing.

(a) This form shall be filed pursuant to §240.12b-25 of this chapter by issuers who are unable to file timely all or any required portion of an annual or transition report on Form 10-K and Form 10-KSB, 20-F, or 11-K or a quarterly or transition report on Form 10-Q and Form 10-QSB pursuant to section 13 or 15(d) of the Act or a semi-annual, annual or transition report on Form N-SAR pursuant to section 30 of the Investment Company Act of 1940. The filing shall consist of a signed original and three conformed copies, and shall

be filed with the Commission at Washington, DC 20549, no later than one business day after the due date for the periodic report in question. Copies of this form may be obtained from "Publications", Securities and Exchange Commission, 450 5th Street, NW., Washington, DC 20549.

(b) This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit a report within the time period prescribed due to electronic difficulties should comply with either Rule 201 or Rule 202 of Regulation S-T (§232.201 or §232.202 of this chapter), or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (§232.13(b) of this chapter).

[50 FR 1449, Jan. 11, 1985, as amended at 54 FR 10321, Mar. 13, 1989; 58 FR 14686, Mar. 18, 1993]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 12b-25, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.323 Form 15, certification of termination of registration of a class of security under section 12(g) or notice of suspension of duty to file reports pursuant to sections 13 and 15(d) of the Act.

(a) This form shall be filed by each issuer to certify that the number of holders of record of a class of security registered under section 12(g) of the Act is reduced to less than 300 persons, or that the number of holders of record of a class of security registered under section 12(g) of the Act is reduced to less than 500 persons and the total assets of the issuer have not exceeded \$10 million on the last day of each of the issuer's most recent three fiscal years. Registration terminates 90 days after the filing of the certificate or within such shorter time as the Commission may direct.

(b) This form shall also be filed by each issuer required to file reports pursuant to section 15(d) of the Act, as a notification that the duty to file such reports is suspended pursuant to section 15(d) of the Act because all securities of each class of such issuer registered under the Securities Act of 1933