

# DESKTOP REFERENCE: FORM 8-K FILING EVENTS

REPORT WITHIN 4 BUSINESS DAYS EXCEPT WHERE NOTED

## 1 BUSINESS & OPERATIONS

(Compensation arrangements are excluded from 1.01 and covered in 5.02)

### 1.01 Entry into a Material Definitive Agreement ★

- Entry into, or material amendment of, material agreement (not made in the ordinary course of business)
- Amendment that make an agreement material
- Non-binding agreements are excluded

### 1.02 Termination of a Material Definitive Agreement★

- Exclude termination as a result of expiration of the agreement by its terms or competition of obligations.

### 1.03 Bankruptcy or Receivership

- Includes petitions and orders confirming reorganization, arrangement or liquidation.

### 1.04 Mine Safety - Reporting of Shutdowns and Patterns of Violations

## 2 FINANCIAL INFORMATION

### 2.01 Completion of Acquisition or Disposition of Assets

- Involves a significant amount of assets otherwise than in the ordinary course of business

### 2.02 Results of Operations & Financial Condition ★ ❖

- Public announcement or release disclosing material non-public information for a completed quarterly or annual fiscal period

### 2.03 Creation of a Direct Financial Obligation (DFO) or an Obligation under an Off-Balance Sheet Arrangement ★

- Must be material
- DFO means long-term debt, capital lease, operating lease or short-term debt that arises other than in the ordinary course of business
- Applies even if the registrant is not a party to the transaction
- Exemption if securities are sold in a registered offering

### 2.04 Triggering Events that Accelerate or Increase a DFO or an Obligation under an Off-Balance Sheet Arrangement ★

- Must be material
- Includes conversion from contingent to direct obligation
- DFO includes obligations accrued as probable loss under GAAP

### 2.05 Costs Associated with Exit or Disposal Activities ★

- Commitment to an exit or disposal plan, disposal of a long-lived asset or termination of employees under a plan
- Material charges to be incurred under GAAP and future aggregate cash charges

### 2.06 Material Impairments ★

- Determination that a material charge for impairment is required under GAAP
- Not required if determination is made during preparation, review or audit of timely filed 10-Q or 10-K disclosing impairment charge

## 3 SECURITIES & TRADING MARKETS

### 3.01 Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing

- Notice from the US stock exchange that maintains the principal listing for any class of the registrant's common equity
- Includes a public reprimand letter but not an early warning notice
- Includes notice to exchange by registrant of material noncompliance with rule or listing standard, or registrant's board decision to delist

### 3.02 Unregistered Sales of Equity Securities

- If the securities sold constitute, in the aggregate since last filing of 8-K or periodic report, at least 1% of the registrant's outstanding securities (5% for smaller reporting companies)

★ Late filing under this Item does not affect S-3 eligibility

❖ Will be deemed furnished and not filed

◆ Named Executive Officers are those for whom compensation disclosure was most recently required (S-K Item 402)

▲ Not required to be reported within 4 business days

### 3.03 Material Modification to Rights of Security Holders

- Any material changes defining the rights of holders of any class of registered securities
- Working capital restrictions and limitations on payment of dividends

## 4 ACCOUNTANTS & FINANCIAL STATEMENTS

### 4.01 Changes in Certifying Accountant

- Must disclose in 8-K even if previously reported (e.g., in a 10-K, 10-W or definitive proxy statement)

### 4.02 Non-Reliance on Previously Issued Financial Statements

- Determination that investors should no longer rely upon previously issued financial statements★
- Also triggered if determined by independent auditor
- Must disclose in 8-K even if previously reported (e.g., in a 10-K, 10-Q or definitive proxy statement)

## 5 CORPORATE GOVERNANCE & MANAGEMENT

### 5.01 Changes in Control

### 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers

- Decision regarding departure of director NEO, CEO, president, CFO, chief accounting officer, COO or person performing similar functions
- Appointment of CEO, president, CFO, chief accounting officer, COO or person performing similar functions
- Director elected other than by shareholder vote
- Entry into, or material amendment of, a compensatory plan, contract or arrangement in which CEO, CFO or NEO participates★
- Excludes wholly owned subsidiaries of a reporting company

### 5.03 Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year

- Amendment to the articles or bylaws if amendment was not proposed in previously filed proxy statement
- Change in fiscal year other than by shareholder vote or amendment to the articles or bylaws

### 5.04 Temporary Suspension of Trading Under Registrant's Employee Benefit Plans

### 5.05 Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics

- Excludes technical, administrative or other non-substantive amendments

### 5.06 Change in Shell Company Status

### 5.07 Submission of Matters to a Vote of Security Holders

- Include date of meeting, names of elected directors and brief description of matters voted on (including detailed vote results)
- Disclose board's decision as to frequency of shareholder vote on executive compensation (due within 150 days of annual meeting but not later than 60 days prior to the deadline for submission of shareholder proposals for the next annual meeting)

### 5.08 Shareholder Director Nominations

- Deadline for shareholder notice for director nominees, if proxy access is required and annual meeting date has changed by more than 30 days from prior year or annual meeting was not held in prior year

## 6 ASSET-BACKED SECURITIES

## 7-8 OPTIONAL 8-K FILINGS

### 7.01 Regulation FD Disclosure❖

### 8.01 Other Events (deemed important to security holders)▲

## 9 FINANCIAL STATEMENTS & EXHIBITS

- Financial statements and pro forma financial information required by Regulation S-X
- Exhibits required by S-K Item 601
- Material contracts may be filed with the next periodic report covering the period in which the contract was executed or effective▲