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## Keeping Current With Form 8-K: A Practical Guide – 2023 Update

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Public companies are required to make prompt public disclosures on Form 8-K about a large number of specified events. While Form 8-K does not mandate current reporting of all material events, it goes a long way toward requiring public companies to keep the markets informed of material developments on a day-to-day basis. Beginning December 18, 2023 (or June 15, 2024 for smaller reporting companies), the list of events reportable on Form 8-K will grow to include material cybersecurity incidents.

Public companies must ensure that they have in place disclosure controls and procedures that will permit them to monitor developments that could trigger a Form 8-K filing requirement. Additionally, some of the Form 8-K disclosure requirements are triggered by a decision of the board of directors, so it is important to plan board actions with these requirements in mind.

*Keeping Current With Form 8-K: A Practical Guide - 2023 Update* provides a summary of the substantive and procedural aspects of Form 8-K. The first section of this guide reviews filing mechanics, including filing deadlines, cover page check boxes, exhibit requirements and other specific technical and related matters. The second section discusses each reportable event and provides practical tips for complying with the Form 8-K requirements and implementing effective controls and procedures. The last two sections of this guide provide an overview of the impact of the Form 8-K requirements on controls and procedures and the liabilities and limited relief related to the requirements.

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