
Keeping Current with Form 8-K: A Practical Guide 2014

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We have prepared this [Guide](#) to assist public companies in understanding and complying with the Form 8-K reporting requirements. This Guide describes Form 8-K primarily from the perspective of a US operating company that has a class of securities registered pursuant to Section 12 of the Securities Exchange Act of 1934 (the “Exchange Act”) and that is not a shell company, a smaller reporting company, a foreign private issuer, an asset-backed issuer or an investment company.

In addition to summarizing the events that trigger a Form 8-K requirement and the disclosures that must be provided when such an event occurs, this Guide includes a number of practice tips that represent our understanding of the disclosure requirements and how they should generally be applied. The practice tips contained in this Guide must be considered in light of the specific facts and circumstances of each situation, interpretive guidance that the SEC staff from time to time provides and developments in practice that may evolve over time.