

Amendment to SEC Form 10-K

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On June 1, 2016, the SEC adopted an [interim final rule](#) permitting companies to include a summary in their Form 10-K Annual Reports. The interim final rule will become effective when published in the Federal Register.

While many filers already include a summary in their Form 10-K, the SEC was directed by Congress in the FAST Act to adopt this amendment, to provide for such voluntary summaries. When effective, new Item 16 in Part IV of Form 10-K allowing the voluntary summary will require that each item in the summary be “presented fairly and accurately” and include a cross-reference and hyperlink to the more-expansive disclosures located elsewhere in the Form 10-K.

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