

**SEC Compliance Checklist for Annual Report on SEC Form 10-K**

December 2022

SEC COMPLIANCE CHECKLIST FOR ANNUAL REPORT ON FORM 10-K

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| Company: |  | Period: |  |
| Prepared By: |  | Date: |  |
| Reviewed By: |  | Date: |  |

**CHECKLIST APPLICATION**

The Checklist for Annual Report on SEC Form 10-K is now available online. Please ask your Deloitte engagement team to send you the online version.

INSTRUCTIONS

The U.S. Securities & Exchange Commission (SEC) Form 10-K is used for annual reports under *Section 13 or 15(d) of the Securities Exchange Act of 1934* (the “Exchange Act”). This checklist summarizes the disclosure requirements of Form 10-K. It is not to be considered “all inclusive” and is not a substitute for your understanding of the requirements of the form. You are presumed to have a thorough understanding of the rules, regulations, and interpretations of the SEC and its staff and should refer to those rules, regulations, and interpretations, as necessary, in considering particular items in the checklist.

Note: This checklist is not designed for use by “emerging growth companies” or “smaller reporting companies”. See the *Smaller Reporting Companies* and *Emerging Growth Companies* in the ADDITIONAL CONSIDERATIONS section of the *SEC Compliance Checklist — General*.

Some of the items in this checklist make reference to FASB Accounting Standards Codification, certain SEC regulations, and Staff Accounting Bulletins.

Interpretive information relating to SEC reporting and disclosure may be obtained from the Securities and Exchange Commission Division of Corporation Finance’s *Financial Reporting Manual.* This manual is available on the SEC website linked [here](http://www.sec.gov/divisions/corpfin/cffinancialreportingmanual.shtml). Additional SEC interpretive material can be found using the various links on the *Accounting and Financial Reporting Guidance* page located on the SEC website linked [here](http://www.sec.gov/divisions/corpfin/cfreportingguidance.shtml).

In addition, the Deloitte U.S. SEC Reporting Interpretations Manual provides interpretive guidance on form and content of financial disclosures in SEC filings. This manual is available on [DART](https://dart.deloitte.com/USDART/home/accounting/sec/sec-reporting-interpretations-manual).Furthermore, subscription might be needed to access some of the links to DART used in this checklist.

# Use of This Checklist

This checklist is provided solely for your intended use and should not be provided to any other person or entity.

Deloitte & Touche LLP is not, by means of this checklist, rendering accounting or other professional advice or services. This checklist is not a substitute for professional advice or services, nor should it be used as the basis for any decision or action that may affect your business.

Deloitte & Touche LLP shall not be responsible for any loss sustained by any person who relies on this checklist.

Disclosure Effectiveness Considerations

When preparing disclosures, registrants should critically assess the nature and extent of their disclosures and provide disclosure on those matters that are significant and most relevant to the entity. The SEC staff has stated that effective disclosures are those that are clear and concise and focus on matters that are both material and specific to the registrant. Appropriate emphasis is also critical. Effective disclosures should emphasize those matters that are most relevant and material to the entity and deemphasize — or exclude entirely — matters that are not. Consequently, registrants are encouraged to continually reevaluate their disclosures and modify them when the nature or relevance of information has changed.

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**Note: Refer to *SEC Compliance Checklist — General*,for detailed guidance on sections below referencing Regulation S-X or S-K.**

|  |  | **Complied  With** |  | **Comments** |
| --- | --- | --- | --- | --- |
| **GENERAL INSTRUCTIONS (filing requirements)** |  |  |  |  |
| 1. **Due Date.** Reports on Form 10-K must be filed within the following timeline:  a. For large *accelerated filers (as defined in Rule 12b-2* *of the Exchange Act — see SEC Compliance Checklist — General)*, sixty (60) days after the end of the fiscal year covered by the report.  b. For accelerated filers, seventy-five (75) days after the end of the fiscal year covered by the report  c. For all other registrants, ninety (90) days after the end of the fiscal year covered by the report.  The schedules to the financial statements called for by Article 12 of Regulation S-X may, at the registrant’s option, be filed as an amendment to the report on Form 10-K/A no later than 30 days after the applicable due date of the report. |  |  |  |  |
| If all or any portion of Form 10-K cannot be filed timely without unreasonable effort or expense, an automatic extension of up to 15 calendar days from the prescribed due date is available. Notification on Form 12b-25 is to be filed with the SEC, giving reasons for the delay, and should be filed no later than one business day after the due date of the report. Should one of the causes of the delay be the inability of the auditor to furnish the required audit report, a statement provided by the auditor to that effect is to be attached as an exhibit to Form 12b-25. [See Form 12b-25] |  |  |  |  |
| See the text of the Securities Exchange Act of 1934 (the “Exchange Act”), Rule 13a-10 or Rule 15d-10 for filing requirements if Form 10-K is used as a transition report when a registrant changes its fiscal year-end. |  |  |  |  |
| 2. **General Requirements.** Regulation 12B contains general requirements for registration and reporting under the Exchange Act. It deals with matters such as kind and size of paper to be used, the legibility of the report, the information to be given whenever the title of securities is required to be stated, and the filing of the report. Note also that Rule 12b-2 is a list of definitions of terms used in the SEC’s rules and forms. |  |  |  |  |
| Regulation 12B should be read in conjunction with Regulation S-T, which governs the preparation and submission of documents in electronic format. |  |  |  |  |
| Particular attention should be accorded Rule 12b-20, which states, “In addition to the information expressly required to be included in a statement or report, there shall be added such further material information, if any, as may be necessary to make the required statements, in the light of the circumstances under which they are made, not misleading.” |  |  |  |  |
| Except where information is required to be given for the fiscal year or as of a specified date, it should be given as of the latest practicable date.  Registrants must also disclose in the annual report whether periodic and current reports are available, free of charge, on the registrant’s website. This requirement does not apply to nonaccelerated filers. |  |  |  |  |
| 3. **Incorporation by Reference.** [See Form 10-K, General Instruction G]. When the registrant includes all of the information required in Parts I and II (Items 1 through 9A) by incorporation by reference from the annual report to shareholders, and all of the information in Part III (Items 10 through 14) by incorporation by reference from a definitive proxy statement (or information statement) involving the election of directors, then Form 10-K will consist of: |  |  |  |  |
| a. The facing or cover page. A checkbox to the cover pages of Forms 10-K has been added that requires that all issuers must use to indicate whether the filing includes auditor attestation of ICFR. |  |  |  |  |
| b. Those sections incorporated from the annual report to shareholders, and the proxy (or information statement). |  |  |  |  |
| c. The information, if any, required by Part IV, and signatures. |  |  |  |  |
| d. A cross-reference sheet showing the item numbers and captions in Parts I, II, and III, and the page(s) in the referenced materials where the corresponding information appears. Also, the facing sheet requires information relating to “Documents Incorporated by Reference.” |  |  |  |  |
| To meet the requirements of Part I, the incorporated portion of the annual report to security holders must contain the information required by Items 1 to 3 to the extent applicable. |  |  |  |  |
| If any information called for by Parts I or II of Form 10-K is incorporated into an electronic (EDGAR) SEC filing by reference from the annual report to security holders, such portion(s) of the annual report to security holders must be filed in electronic format as Exhibit 13 to the filing. See Regulation S-K, Item 601b(13)(ii). |  |  |  |  |
| The information called for by Part III (Items 10 through 14) may be incorporated by reference from the definitive proxy statement (or information statement), which involves the election of directors, if such definitive statement is filed with the SEC no later than 120 days after the end of the fiscal year. However, if the definitive statement is not filed with the SEC in the 120-day period or is not required to be filed with the SEC due to Rule 3a12-3(b) of the Exchange Act, the Part III information must be filed as part of Form 10-K, or as an amendment on Form 10-K/A, no later than the end of the 120-day period. |  |  |  |  |
| The information regarding executive officers required by Item 401 of Regulation S-K (Item 10 of Form 10-K) may be included in Part I of Form 10-K under an appropriate caption (“Executive Officers of the Registrant”). See Instruction 3 to Item 401(b) of Regulation S-K. |  |  |  |  |
| 4. **Integrated Reports.** [See Form 10-K, General Instruction H.] Annual reports to security holders may be combined with the required Form 10-K information if the following conditions are met: |  |  |  |  |
| a. The combined report contains full and complete answers to all items required by Form 10-K. If responses to a disclosure item are separated in the combined report, an appropriate cross-reference should be made. If information required by Part III of Form 10-K is omitted because it is incorporated by reference, a definitive proxy or information statement must be filed. |  |  |  |  |
| b. The cover page and required signatures are included. |  |  |  |  |
| c. As appropriate, a cross-reference sheet should be filed indicating the location of the required information. |  |  |  |  |
| d. Registrants filing on the EDGAR electronic filing system are to file electronically any portion of their annual report to security holders that is used to satisfy any of the Form 10-K required disclosures. |  |  |  |  |
| 5. **Filing and Signatures.** For *registrants filing on the SEC’s* EDGAR *electronic filing system*, signature requirements are satisfied if the signatory’s name appears in typed format in the electronic filing. Typed format signatures are acceptable on copies of electronically filed documents that are furnished to a national securities exchange or national securities association. Registrants are required to retain for five years manually signed authorizations for the typed signatures that appear in electronic filings (Regulation S-T, Rule 302). Electronic filings are discussed in Regulation S-T. |  |  |  |  |
| *Registrants filing in paper format* as a result of either a temporary or continuing hardship exemption must file three complete copies of the report on Form 10-K (including financial statements, financial statement schedules, exhibits, and all other papers and documents filed) and five additional copies (which need not include exhibits) with the SEC. At least one complete copy of the report on Form 10-K (including financial statements, financial statement schedules, exhibits, and all other papers and documents filed) must be filed with each exchange on which any class of securities of the registrant is registered. At least one complete copy filed with the SEC and the one filed with each exchange must be manually signed. Copies not manually signed must bear typed or printed signatures. See Rule 12b-11 of the Exchange Act regarding manual signatures and signatures pursuant to powers of attorney. |  |  |  |  |
| Form 10-K annual reports are to be signed on behalf of the registrant by the principal executive officer(s), principal financial officer, controller or principal accounting officer, and by at least the majority of the board of directors (or persons performing similar functions). If the registrant is a limited partnership, the Form 10-K annual report is to be signed by a majority of the board of directors of any corporate general partner who signs the Form 10-K. The name of each person who signs the report should be typed or printed beneath his or her signature. If a person holds more than one of the specified positions (e.g., a director and the principal financial officer), then each capacity in which the person signs should be indicated. See Form 10-K, General Instruction D. |  |  |  |  |
| Registrants filing in paper format as a result ofeither a temporary or continuing hardship exemption should also consult the appropriate guidance in Regulation S-T. |  |  |  |  |
| The SEC amended [Rule 302(b)](https://www.sec.gov/rules/final/2020/33-10889.pdf) of Regulation S-T to permit a signatory to an electronic filing on EDGAR who follows certain procedures to sign an authentication document through an electronic signature that meets certain requirements specified in the EDGAR Filer Manual. This amendment provides signatories with the option of signing an authentication document either manually or electronically, while requiring the signing process for an electronic signature to meet certain conditions that are consistent with the evidentiary purposes of the authentication document. Companies should consult with their securities counsel about when and whether it is appropriate to avail themselves of the electronic signature authentication in their SEC filings on Form 10-K or in other filings. |  |  |  |  |
| 6. **Change in Accounting Principles or Practices.** If the financial statements included or incorporated by reference in a Form 10-K report reflect a change from the preceding year in any accounting principle(s) or practice(s), or in the method of applying any such principle(s) or practice(s), a transmittal letter accompanying the Form 10-K should so indicate. This is commonly referred to as a preferability letter. See Form 10-K, General Instruction D(3), [SEC Staff Accounting Bulletin Topic 6.G.2(b)](javascript:;), and SEC 230. |  |  |  |  |
| **Note:** No letter from the independent auditor need be filed when the change is required by a standard adopted by the Financial Accounting Standards Board (FASB).  7. **Disclosure with Respect to Foreign Subsidiaries.** Information required by any item or other requirement of Form 10-K with respect to any foreign subsidiary, exclusive of financial statements or financial statement schedules, may be omitted if inclusion of such information would be determined to be detrimental to the registrant. A statement should be made if such information is omitted, and the names of the subsidiaries involved should be furnished to the SEC. [See Form 10-K, General Instruction E.] |  |  |  |  |
| 8. **Omission of Information by Certain Wholly Owned Subsidiaries.** If all of the following conditions are met on the date of the filing of the Form 10-K, a registrant may omit Item 7, “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” provided that it includes in the Form 10-K a management’s narrative analysis of the results of operations explaining the reasons for material changes in revenues and expenses between the most recent fiscal year presented and the fiscal year immediately preceding it, including the effect of any changes in accounting principles and practices or method of application that have a material effect on net income. Explanations of material changes should include, but are not limited to, changes in the various elements which determine revenue and expense levels, such as unit sales volume, prices charged and paid, production levels, production cost variances, labor costs, and discretionary spending. Further, registrants meeting all of the requirements below may omit a number of other Items of Form 10-K, including Items 10, 11, 12, and 13, and the List of Subsidiaries exhibit (Exhibit 21) required by Item 601 of Regulation S-K and furnish only brief responses to Items 1 and 2 of Form 10-K. See Form 10-K, General Instruction I. |  |  |  |  |
| a. All of the registrant’s equity securities are owned directly or indirectly by a single entity, which is itself a reporting company under the Exchange Act and has fulfilled its Exchange Act filing requirements, and which is named in the registrant’s description of its business. |  |  |  |  |
| b. During the preceding 36 months (and any subsequent period of days), there has not been any material default in (1) any indebtedness of the registrant or its subsidiaries (which was not cured within 30 days) and (2) the payment of rentals under material long-term leases. |  |  |  |  |
| c. The cover page of Form 10-K states that the registrant meets the above conditions and is therefore filing this Form with the reduced disclosure format. |  |  |  |  |
| d. The registrant is not an asset-backed issuer (as defined in Item 1101 of Regulation AB). |  |  |  |  |
| 9. **Use of this Form by Asset-Backed Issuers** — The following applies only to registrants that are asset-backed issuers (Item 1100 of Regulation S-K): |  |  |  |  |
| ***Items That May Be Omitted*** |  |  |  |  |
| a. Items 1, 1A, 2, 3, 5, 7, 7A, 8, 9, 9A, 14. |  |  |  |  |
| b. If the issuer does not have any executive officers or directors, then Items 10, 11, 12, and 13 may also be omitted. |  |  |  |  |
| ***Substitute Information to Be Included*** *—* In addition to the Items that are otherwise required by Form 10-K, the registrant must also furnish in the Form 10-K the following information: |  |  |  |  |
| a. Immediately after the name of the issuing entity on the cover page, as separate line items, the exact names of the depositor and of the sponsor (as specified in its charter). Include a Central Index Key number for the depositor and the issuing entity, and if available, the sponsor. |  |  |  |  |
| b. Item 1112(b), “Financial Information,” of Regulation AB. |  |  |  |  |
| c. Item 1114(b)(2) and 1115(b), “Financial Information,” of Regulation AB. |  |  |  |  |
| d. Item 1117, “Legal Proceedings,” of Regulation AB. |  |  |  |  |
| e. Item 1119, “Affiliations and Certain Relationships and Related Transactions,” of Regulation AB. |  |  |  |  |
| f. Item 1122, “Compliance with Applicable Service Criteria,” of Regulation AB. |  |  |  |  |
| g. Item 1123, “Servicer Compliance Statement,” of Regulation AB. |  |  |  |  |
| ***Signatures* —** The form must be signed either (a) on behalf of the depositor by the senior officer in charge of securitization of the depositor or (b) on behalf of the issuing entity by the senior officer in charge of the servicing function of the servicer. If multiple servicers are involved, the senior officer in charge of the master servicer (or entity performing the equivalent function) must sign. |  |  |  |  |
| 10. **Information as to Employee Stock Purchase, Savings, and Similar Plans** — Attention is directed to Rule 15d-21, which provides that separate annual and other reports need not be filed pursuant to Section 15(d) of the Act with respect to any employee stock purchase, savings, or similar plan if the issuer of the stock or other securities offered to employees pursuant to the plan furnishes to the SEC, as part of its annual report on such form, the financial statements required on Form 11-K with respect to the plan within 120 days after the end of the fiscal year of the plan provided. If a plan is subject to the Employee Retirement Income Security Act of 1974 and uses the procedure permitted by Rule 15d-21, the financial statements required by Form 11-K shall be filed within 180 days after the plan’s fiscal year-end. See Rule 15d-21 of the Exchange Act Rules. |  |  |  |  |

|  | **Complied With** |  | | | **Where Disclosed or Reason Omitted** |
| --- | --- | --- | --- | --- | --- |
| **P****ART I OF FORM 10-K** |  | |  |  | |
| **Item 1 — Business** |  | |  |  | |
| 1. Provide the disclosures called for by Regulation S-K, Item 101, “Description of Business.” Refer to *SEC Compliance Checklist — General*,for detailed guidance. |  | |  |  | |
| 2. The discussion of the development of the registrant’s business need only include developments since the beginning of the fiscal year for which the report is filed. |  | |  |  | |
| **Item 1A — Risk Factors** |  | |  |  | |
| 1. Provide the disclosures called for by Regulation S-K, Item 105. Refer to the *SEC Compliance Checklist – General* for detailed guidance. The registrant must furnish this information in plain English. |  | |  |  | |
| 2. If there is exposure to emerging issues (see the ADDITIONAL CONSIDERATIONS section of the *SEC Compliance Checklist — General* checklist) the company would need to consider risk factors to be tailored to the company. |  | |  |  | |
| **Item 1B — Unresolved Staff Comments** |  | |  |  | |
| 1. If the registrant is an accelerated filer or a large accelerated filer (as defined in Rule 12b-2 of the Exchange Act) or is a well-known seasoned issuer as defined in Rule 405 of the Securities Act of 1933 (the “Securities Act”) and has received written comments from the staff regarding its periodic or current reports under the Exchange Act more than 180 days before the end of its fiscal year to which the annual report relates and such comments remain unresolved, the registrant must disclose, to the extent they are deemed material by the registrant, the substance of any such unresolved comments. The disclosures may provide other information, including the position of the registrant with respect to any such comment. If there are SEC staff comments that have been resolved, including those the company and the SEC staff have agreed will be addressed in future Exchange Act reports, are not required to be disclosed in this item. |  | |  |  | |
| **Item 2 — Properties** |  | |  |  | |
| 1. Provide the information called for by Regulation S-K, Item 102, “Description of Property.” This includes properties that are material and identification of the business segment(s) that use these properties. Also, disclose if any such property is not held in fee or is held subject to an encumbrance that is material to the registrant. |  | |  |  | |
| **Item 3 — Legal Proceedings** |  | |  |  | |
| 1. Provide the disclosures required by Regulation S-K, Item 103, “Legal Proceedings.” Registrants may wish to hyperlink or cross-refer to the description of legal proceedings to the financial statements or elsewhere where legal matters are described.   **Note:** Item 103 disclosures should be focused on the legal facts, underlying loss contingency, the related exposure (i.e., estimated loss or range of reasonably possible losses), and the likelihood of a loss. |  | |  |  | |
| 2. If any legal proceeding was terminated during the fourth quarter of the fiscal year covered by the Form 10-K, provide information similar to that called for by Regulation S-K, Item 103. Such disclosure should include the date of termination and a description of the disposition with respect to the registrant and its subsidiaries. |  | |  |  | |
| **Item 4 — Mine Safety Disclosures**   1. If applicable, disclose that the information related to mine safety violations or other regulatory matters as required by Section 1503(a) of the Dodd-Frank Wall Street Reform and Consumer Protection Act and Item 104 of Regulation S-K is included in Exhibit 95 to the Form 10-K. Refer to rule at <https://www.sec.gov/rules/final/2011/33-9286.pdf>. |  | |  |  | |
| **P****ART II OF FORM 10-K** |  | |  |  | |
| **Item 5 — Market for Registrant’s Common Equity, Related Stockholder Matters, and Issuer Purchases of Equity Securities** |  | |  |  | |
| 1. Provide the information required by Item 201 of Regulation S-K, “Market Price of and Dividends on the Registrant’s Common Equity and Related Stockholder Matters,” and Item 701 of Regulation S-K, “Recent Sales of Unregistered Securities — Use of Proceeds From Registered Securities,” as to all equity securities sold by the registrant during the period covered by the report that were not registered under the Securities Act other than unregistered sales made in reliance on Regulation S. Item 701 information previously provided in Form 10-Q or Form 8-K need not be repeated. |  | |  |  | |
| 1. If required by Rule 463 of the Securities Act (17 CFR 230.463), furnish the information required by Item 701(f) of Regulation S-K, “Use of Proceeds.” Rule 463 requires that following the effective date of the first registration statement filed under the Securities Act by an issuer, the issuer or successor issuer shall report the use of proceeds on its first periodic report filed pursuant to sections 13(a) and 15(d) of the Exchange Act after effectiveness of its Securities Act registration statement, and thereafter on each of its subsequent periodic reports filed pursuant to sections 13(a) and 15(d) of the Exchange Act through the later of disclosure of the application of all the offering proceeds or disclosure of the termination of the offering. |  | |  |  | |
| 1. Furnish the information required by Item 703 of Regulation S-K for any repurchase made in a month within the fourth quarter of the fiscal year covered by the Form 10-K. Provide disclosures covering repurchases made on a monthly basis. |  | |  |  | |
| **Item 6 — Reserved** |  | |  |  | |
| **Item 7 — Management’s Discussion and Analysis of Financial Condition and Results of Operations** |  | |  |  | |
| 1. Provide the disclosure called for by Regulation S-K, Item 303, “Management’s Discussion and Analysis of Financial Condition and Results of Operations.” Refer to *SEC Compliance Checklist — General*,for detailed guidance. |  | |  |  | |
| 1. The SEC staff continues to focus on enhancing disclosures, particularly in Management’s Discussion and Analysis of Financial Condition and Results of Operations (MD&A). The SEC staff has expressed that an executive summary at the beginning of MD&A would be useful to set the stage for the following discussion and that the involvement of executive management in the preparation and review of MD&A is critical. The SEC staff’s views are encompassed in an interpretive release (Release 33-8350) issued on December 19, 2003. The full text of the interpretation can be found at <http://www.sec.gov/rules/interp/33-8350.htm>. |  | |  |  | |
| 1. The Deloitte publication, [SEC Comment Letter Considerations, Including Industry Insights](https://dart.deloitte.com/USDART/pdf/c0c78948-e20b-11e8-8992-71b1f00939dc), and various Deloitte Heads Up publications on the annual AICPA-SEC Conference can provide additional insight into the SEC’s views on disclosure in MD&A and areas of frequent SEC comments in MD&A. |  | |  |  | |
| 1. Pursuant to Instructions to paragraph (b) of Item 303 of Regulation S-K, registrants may omit discussion of the earliest year if such discussion was already included in any of the registrants’ prior EDGAR filings that required such information. Registrants electing to omit discussion of the earliest year must disclose, in the current filing, the location of such discussion in the prior filing, and expressly incorporate by reference its discussion from the previous filing. Registrants should consider the total mix of available information, including the impact of any recastable events (e.g., a discontinued operation or other retrospective accounting change), on the prior-period MD&A when determining whether to omit discussion of the earliest year and the most appropriate form of presentation. If a registrant concludes that it is necessary to discuss operations related to the earliest period presented, it may limit the discussion to the information that has changed or has been determined to be significant to its operations or financial condition. The SEC issued [CD&Is section 110](https://www.sec.gov/divisions/corpfin/guidance/regs-kinterp.htm#110.02).02, which states that merely identifying the location in a prior filing where the omitted discussion can be found does not incorporate such disclosure into the filing unless the registrant expressly states that the information is incorporated by reference. |  | |  |  | |
| 1. Provide the disclosures required by Regulation S-X Rule 13-01 if the parent company elects to provide such disclosures in the MD&A (see *SEC Compliance Checklist – General*). |  | |  |  | |
| **Item 7A — Quantitative and Qualitative Disclosures About Market Risk** |  | |  |  | |
| 1. Furnish the information required by Item 305 of Regulation S-K. Refer to *SEC Compliance Checklist — General*, for detailed guidance. |  | |  |  | |
| **Item 8 — Financial Statements and Supplementary Data** |  | |  |  | |
| 1. Provide financial statements meeting the requirements of Regulation S-X (except for Rule 3-05, Rule 3-14, and Article 11) and the supplementary financial information required by Item 302 of Regulation S-K. |  | |  |  | |
| 1. The following audited consolidated financial statements of the registrant and its subsidiaries are required in comparative columnar form: |  | |  |  | |
| a. Balance sheet as of the end of each of the last two years. |  | |  |  | |
| b. Statement of comprehensive income for each of the three latest years. |  | |  |  | |
| c. Statement of cash flows for each of the three latest years. |  | |  |  | |
| d. Statement of shareholders’ equity (or footnote disclosure) — for each of the three latest years. |  | |  |  | |
| Other financial statements and schedules required under Regulation S-X may be filed as “Financial Statement Schedules” pursuant to Item 15, Exhibits, Financial Statement Schedules, and Reports on Form 8-K, of Form 10-K. |  | |  |  | |
| Note: An SRC may provide the information required by Article 8 of Regulation S-X in lieu of any financial statements required by Item 8 of the Form 10-K. Article 8 of Regulation S-X requires SRCs to file an audited balance sheet as of the end of the two most recent fiscal years and audited statements of comprehensive income, cash flows and changes in stockholders’ equity and noncontrolling interests for the two most recent fiscal years. SRCs that choose to prepare their financial statements in accordance with Article 8 are not required to follow the presentation requirements of Rules 5-02 and 5-03 of Regulation S-X or provide the related note disclosures. SRCs can also omit the financial schedules required by Rule 5-04 and any note disclosures required by Rule 4-08 (with the exception of the derivative accounting policy disclosures in Rule 4-08(n)). |  | |  |  | |
| 1. **Notes to financial statements.** |  | |  |  | |
| a. Notes to financial statements must cover all the years for which financial statements are required to be furnished, with the exception of the information required by the following provisions of Regulation S-X, which should be provided as of the most recent audited balance-sheet date. Refer to *SEC Compliance Checklist — General*,for detailed guidance. |  | |  |  | |
| Rule 4-08(b): Assets subject to lien. |  | |  |  | |
| Rule 4-08(c): Defaults. |  | |  |  | |
| Rule 4-08(d): Preferred shares. |  | |  |  | |
| Rule 4-08(e): Restrictions which limit the payment of dividends by the registrant; and which limit the payment of dividends, loans, and advances by subsidiaries to the parent should be disclosed when material. |  | |  |  | |
| Rule 4-08(f): Significant changes in bonds, mortgages, and similar debt. |  | |  |  | |
| Further, the information required by Rule 4-08(m), “Repurchase and Reverse Repurchase Agreements,” should be furnished at the date of the related balance sheet. |  | |  |  | |
| All companies must furnish the derivative accounting policy disclosures required by Rule 4-08(n), which requires disclosure of where, in the statement of cash flows, derivative financial instruments and their related gains and losses are reported. The disclosures are required only when material as required by ASC 235-10. |  | |  |  | |
| b. Summarized financial information of unconsolidated subsidiary/subsidiaries and 50-percent-or-less-owned persons are required in footnotes (as of the same dates and for the same periods as the audited consolidated financial statements provided) if the Significant Subsidiary Test in Part III of the *SEC Compliance Checklist – General*, using 10 percent test, is met either individually or on an aggregated basis. Also see Regulation S-X Rule 4-08(g). |  | |  |  | |
| 1. Other financial statement requirements relating to specific situations covered in Regulation S-X and *SEC Compliance Checklist — General*, include: |  | |  |  | |
| Rule 3-06: Financial statements covering a period of 9 to 12 months. |  | |  |  | |
| Rule 3-09: Separate financial statements of subsidiaries not consolidated and 50-percent-or-less-owned persons. Refer to Deloitte publication [*SEC Reporting Considerations for Equity Method Investees*](https://dart.deloitte.com/USDART/pdf/5add48e3-5531-11e8-a3cd-95aa86898c08). |  | |  |  | |
| Rule 3-10: Financial statements of guarantors and issuers of guaranteed securities registered or being registered. Refer to Deloitte publication [*SEC Reporting Considerations for Guarantees and Collaterializations*](https://dart.deloitte.com/USDART/pdf/bebffb5d-f792-11ea-a1f9-f9143e2f1541)*.* See also [Rule 13-01](#Rule_13_01) below. |  | |  |  | |
| Rule 3-12(f): Financial statements of a foreign business. |  | |  |  | |
| Rule 3-15: Special provisions as to real estate investment trusts. |  | |  |  | |
| Rule 3-16: Financial statements of affiliates whose securities collateralize an issue registered or being registered. Refer to Deloitte publication [*SEC Reporting Considerations for Guarantees and Collaterializations*](https://dart.deloitte.com/USDART/pdf/bebffb5d-f792-11ea-a1f9-f9143e2f1541). |  | |  |  | |
| Rule 3-17: Financial statements of natural persons. |  | |  |  | |
| Rule 3-18: Special provisions as to registered management investment companies and companies required to be registered as management investment companies. |  | |  |  | |
| Rule 3-20: Currency for financial statements of foreign private issuers. |  | |  |  | |
| Rule 13-01: Guarantors and Issuers of Guaranteed Securities Registered or Being Registered. Refer to Deloitte publication [*SEC Reporting Considerations for Guarantees and Collaterializations*](https://dart.deloitte.com/USDART/pdf/bebffb5d-f792-11ea-a1f9-f9143e2f1541)*.* Provide the information required, unless the parent company elected to provide the information required in MD&A. See the *SEC Compliance Checklist – General* for additional guidance. |  | |  |  | |
| Rule 13-02: Affiliates Whose Securities Collateralize Securities Registered or Being Registered. Refer to Deloitte publication [*SEC Reporting Considerations for Guarantees and Collaterializations*](https://dart.deloitte.com/USDART/pdf/bebffb5d-f792-11ea-a1f9-f9143e2f1541)*.* See the *SEC Compliance Checklist – General* for additional guidance. |  | |  |  | |
| 1. **Inactive entity** financial statements need not be audited where specific conditions are met. See Regulation S-X, Rule 3-11. |  | |  |  | |
| 1. **Supplementary Financial Information.** Provide the following information: |  | |  |  | |
| a. **Quarterly financial data**  When there are one or more retrospective changes to the statements of comprehensive income for any of the quarters within the two most recent fiscal years or any subsequent interim period for which financial statements are included or are required to be included by Rule 3-01 through 210.3-20 of Regulation S-X that individually or in the aggregate are material, provide an explanation of the reasons for such material changes and disclose, for each affected quarterly period and the fourth quarter in the affected year, summarized financial information related to the statements of comprehensive income as specified in Rule 1-02(bb)(1)(ii) of Regulation S-X and earnings per share reflecting such changes. See the *SEC Compliance Checklist – General* for additional guidance. |  | |  |  | |
| b. **Information about oil and gas producing activities**.See Item 302(b) of Regulation S-K, Rule 4-10 of Regulation S-X*.* |  | |  |  | |
| **Item 9 — Changes in and Disagreements with Accountants on Accounting and Financial Disclosure** |  | |  |  | |
| 1. Provide the disclosures called for by Regulation S-K, Item 304(b), “Changes in and Disagreements With Accountants on Accounting and Financial Disclosure.” See the *SEC Compliance Checklist – General* for additional guidance. |  | |  |  | |
| **Item 9A — Controls & Procedures** |  | |  |  | |
| 1. Furnish the information required by:    1. Regulation S-K Items 307, “Disclosure Controls and Procedures,” and |  | |  |  | |
| * 1. 308, “Internal Control over Financial Reporting.” |  | |  |  | |
| See the *SEC Compliance Checklist – General*) for additional guidance. |  | |  |  | |
| **Item 9B — Other Information**   1. Disclose any information required to be disclosed in a report on Form 8-K during the fourth quarter of the year covered by the Form 10-K, but not reported, whether or not otherwise required by the Form 10-K. If disclosure of such information is made under this Item, it need not be repeated in Form 8-K, which would otherwise be required to be filed with respect to such information, or in a subsequent report on Form 10-K. |  | |  |  | |
| **Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections**   1. A registrant identified by the Commission pursuant to Section 104(i)(2)(A) of the Sarbanes-Oxley Act of 2002 (15 U.S.C.7214(i)(2)(A)) as having retained, for the preparation of the audit report on its financial statements included in the Form 10-K, a registered public accounting firm that has a branch or office that is located in a foreign jurisdiction and that the Public Company Accounting Oversight Board has determined it is unable to inspect or investigate completely because of a position taken by an authority in the foreign jurisdiction must electronically submit to the Commission on a supplemental basis documentation that establishes that the registrant is not owned or controlled by a governmental entity in the foreign jurisdiction. The registrant must submit this documentation on or before the due date for this form. A registrant that is owned or controlled by a foreign governmental entity is not required to submit such documentation. |  | |  |  | |
| 1. A registrant that is a foreign issuer, as defined in 17 CFR 240.3b-4, identified by the Commission pursuant to Section 104(i)(2)(A) of the Sarbanes-Oxley Act of 2002 (15 U.S.C. 7214(i)(2)(A)) as having retained, for the preparation of the audit report on its financial statements included in the Form 10-K, a registered public accounting firm that has a branch or office that is located in a foreign jurisdiction and that the Public Company Accounting Oversight Board has determined it is unable to inspect or investigate completely because of a position taken by an authority in the foreign jurisdiction, for each year in which the registrant is so identified, must disclose:   (1) That, for the immediately preceding annual financial statement period, a registered public accounting firm that the PCAOB was unable to inspect or investigate completely, because of a position taken by an authority in the foreign jurisdiction, issued an audit report for the registrant; |  | |  |  | |
| (2) The percentage of shares of the registrant owned by governmental entities in the foreign jurisdiction in which the registrant is incorporated or otherwise organized; |  | |  |  | |
| (3) Whether governmental entities in the applicable foreign jurisdiction with respect to that registered public accounting firm have a controlling financial interest with respect to the registrant; |  | |  |  | |
| (4) The name of each official of the Chinese Communist Party who is a member of the board of directors of the registrant or the operating entity with respect to the registrant; and |  | |  |  | |
| (5) Whether the articles of incorporation of the registrant (or equivalent organizing document) contains any charter of the Chinese Communist Party, including the text of any such charter. |  | |  |  | |
| **P****ART III OF FORM 10-K** |  | |  |  | |
| General Instruction G(3) provides that information called for by Part III of Form 10-K (Items 10, 11, 12, 13 and 14) may be incorporated by reference from the registrant’s definitive proxy or information statement *if* the proxy or information statement is filed with the SEC no later than 120 days after the fiscal year end. However, if the information called for by these items cannot be incorporated by reference, it must be included within Form 10-K when filed or included by amendment on Form 10-K/A no later than 120 days after the fiscal year end. |  | |  |  | |
| **Item 10 — Directors, Executive Officers and Corporate Governance** |  | |  |  | |
| 1. Provide the information called for by Regulation S-K:    1. Item 401, “Directors, Executive Officers, Promoters and Control Persons,” (which includes the requirements for disclosure of the “Audit Committee Financial Expert”), |  | |  |  | |
| * 1. Item 405, “Compliance with Section 16(a) of the Exchange Act,” |  | |  |  | |
| * 1. Item 406, “Code of Ethics,” and |  | |  |  | |
| * 1. Item 407(c)(3), (d)(4), and (d)(5) “Corporate Governance.” |  | |  |  | |
| 1. Item 405 of Regulation S-K requires disclosure of delinquent Form 3, 4, or 5 filers. The space on the front of the Form 10-K should be marked to indicate that the registrant has no delinquent filers. |  | |  |  | |
| **Item 11 — Executive Compensation** |  | |  |  | |
| 1. Provide the disclosures called for by Regulation S-K, Item 402, “Executive Compensation”, including the “Pay Ratio Disclosure” outlined by S-K, Item 402(u). |  | |  |  | |
| 1. Provide the disclosures called for by paragraphs (e)(4) and (e)(5) of Regulation S-K, Item 407.   Additional SEC interpretive guidance on these requirements can be found in [*Staff Observations in the Review of Executive Compensation Disclosure*](http://www.sec.gov/divisions/corpfin/guidance/execcompdisclosure.htm) and in the [Regulation S-K interpretations](http://www.sec.gov/divisions/corpfin/guidance/regs-kinterp.htm) provided by the SEC.  Refer to the FINALIZED RULES AND EFFECTIVE DATES section of the *SEC Compliance Checklist — General* for additional detailed guidance on the impact of the Pay Versus Performance rule and its impact on Regulation S-K, Item 402. |  | |  |  | |
| **Item 12 — Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters** |  | |  |  | |
| 1. Furnish the information required by Regulation S-K, Item 201(d), “Securities Authorized for Issuance under Equity Compensation Plans,” and Item 403, “Security Ownership of Certain Beneficial Owners and Management.” |  | |  |  | |
| **Item 13 — Certain Relationships and Related Transactions, and Director Independence** |  | |  |  | |
| 1. Make the related-party disclosures called for by Regulation S-K, Item 404 and Item 407(a), “Certain Relationships and Related Transactions.” |  | |  |  | |
| **Item 14 — Principal Accounting Fees and Services** |  | |  |  | |
| 1. Furnish the information required by Item 9(e) of Exchange Act, Schedule 14A. A registrant that is an asset-backed issuer is not required to disclose the information required below. |  | |  |  | |
| a. Disclose, under the caption Audit Fees, the aggregate fees billed for each of the last two fiscal years for professional services rendered by the principal accountant for the audit of the registrant's annual financial statements and review of financial statements included in the registrant's Form 10-Q or services that are normally provided by the accountant in connection with statutory and regulatory filings or engagements for those fiscal years. |  | |  |  | |
| b. Disclose, under the caption Audit-Related Fees, the aggregate fees billed in each of the last two fiscal years for assurance and related services by the principal accountant that are reasonably related to the performance of the audit or review of the registrant's financial statements and are not reported under paragraph (a) above. Registrants should describe the nature of the services comprising the fees disclosed under this category. |  | |  |  | |
| c. Disclose, under the caption Tax Fees, the aggregate fees billed in each of the last two fiscal years for professional services rendered by the principal accountant for tax compliance, tax advice, and tax planning. Registrants should describe the nature of the services comprising the fees disclosed under this category. |  | |  |  | |
| d. Disclose, under the caption All Other Fees, the aggregate fees billed in each of the last two fiscal years for products and services provided by the principal accountant, other than the services reported in paragraphs (a) through (c) of this section. Registrants should describe the nature of the services comprising the fees disclosed under this category. |  | |  |  | |
| e. Disclose the audit committee's preapproval policies and procedures described in Rule 2-01(c)(7)(i) of Regulation S-X, and also disclose the percentage of services described in each of paragraphs (b) through (d) of this section that were approved by the audit committee pursuant to Rule 2-01(c)(7)(i)(C) of Regulation S-X. |  | |  |  | |
| f. If greater than 50 percent, registrants must disclose the percentage of hours expended on the principal accountant’s engagement to audit the registrant's financial statements for the most recent fiscal year that were attributed to work performed by persons other than the principal accountant’s full-time, permanent employees. |  | |  |  | |
| **P****ART IV OF FORM 10-K** |  | |  |  | |
| **Item 15 — Exhibits, Financial Statement Schedules** |  | |  |  | |
| 1. List the following documents filed as a part of the Form 10-K: |  | |  |  | |
| a. All financial statements. |  | |  |  | |
| b. Financial statement schedules required to be filed by Item 8 of the Form 10-K. |  | |  |  | |
| c. Exhibits required by Item 601 of Regulation S-K. Identify in the list each management contract or compensatory plan or arrangement required to be filed as an exhibit to the Form 10-K. |  | |  |  | |
| 1. Provide the exhibits required by Regulation S-K, Item 601. |  | |  |  | |
| a. Refer to *SEC Compliance Checklist — General*, Part II, Item 601 for detailed guidance relating to the following exhibits: |  | |  |  | |
| Exhibit 2 — Plan of acquisition, reorganization, liquidation, or succession. |  | |  |  | |
| Exhibit 3 — (i) Articles of incorporation and (ii) bylaws. |  | |  |  | |
| Exhibit 4 — Instruments defining the rights of security holders including indentures. |  | |  |  | |
| Exhibit 9 — Voting trust agreement. |  | |  |  | |
| Exhibit 10 — Material contracts. |  | |  |  | |
| Exhibit 13 — Annual or quarterly reports to security holders. |  | |  |  | |
| Exhibit 14 — Code of Ethics. |  | |  |  | |
| Exhibit 16 — Letter regarding change in certifying accountants. |  | |  |  | |
| Exhibit 18 — Letter regarding change in accounting principles. |  | |  |  | |
| Exhibit 21 — Subsidiaries of the registrant. |  | |  |  | |
| Exhibit 23 — Consents of experts and counsel. |  | |  |  | |
| Exhibit 24 **—** Power of attorney. |  | |  |  | |
| Exhibit 31 — Rule 13a-14(a)/15d-14(a) Certifications (302 Certifications). |  | |  |  | |
| Exhibit 32 — The certifications required by Rule 13a-14(b) and Section 1350 of Chapter 63 of Title 18 of the United States Code (906 Certifications). |  | |  |  | |
| Exhibit 33 — Report on assessment of compliance with servicing criteria for asset-backed issuers. |  | |  |  | |
| Exhibit 34 — Attestation report on assessment of compliance with servicing criteria for asset-backed securities. |  | |  |  | |
| Exhibit 35 — Servicer compliance statement. |  | |  |  | |
| Exhibit 95 — Mine safety disclosure exhibit (Item 104). |  | |  |  | |
| Exhibit 99 — Additional Exhibits.  Note: “Additional exhibits” includes:   1. Any additional exhibits that the registrant may wish to file shall be so marked as to indicate clearly the subject matters to which they refer. 2. Any document (except for an exhibit) or part thereof which is incorporated by reference in the filing and is not otherwise required to be filed by this Item or is not a Commission-filed document incorporated by reference in a Securities Act registration statement. 3. If pursuant to Section 11(a) of the Securities Act (15 U.S.C. 77k(a)) an issuer makes generally available to its security holders an earnings statement covering a period of at least 12 months beginning after the effective date of the registration statement, and if such earnings statement is made available by "other methods" than those specified in paragraph (a) or (b) of §230.158 of this chapter, it must be filed as an exhibit to the Form 10-Q or the Form 10-K, as appropriate, covering the period in which the earnings statement was released. |  | |  |  | |
| Exhibit 100 — XBRL-Related Documents.  The SEC rule on “Interactive Data to Improve Financial Reporting,” requires most registrants to provide financial statements and financial statement schedules in eXtensible Business Reporting Language (XBRL) format. The XBRL-formatted financial statements and financial statement schedules are required to be submitted as an exhibit (the “XBRL exhibit”), to certain periodic filings, registration statements, and transition reports that contain financial reports. XBRL is the tool that registrants will use to make their financial filings interactive and improve the ability of financial statement users to access and analyze financial data. |  | |  |  | |
| Exhibit 101 — Interactive Data File |  | |  |  | |
| The SEC rule on “Exhibit Hyperlinks and HTML Format,” requires registrants include, for each exhibit identified in the exhibit index, an active link to the exhibit filed with the Form 10K or, if the exhibit is incorporated by reference, an active hyperlink to the exhibit separately filed on EDGAR (other than an exhibit filed in eXtensible Business Reporting Language or an exhibit that is filed with Form ABS-EE). |  | |  |  | |
| The SEC rule on “Inline XBRL Filing of Tagged Data” requires registrants to use the Inline eXtensible Business Reporting Language (iXBRL) format in their submissions of operating company financial statement information and fund risk-return summary information. |  | |  |  | |
| 1. Include any financial statements or financial statement schedules required by Regulation S-X that were not included in the annual report to shareholders, including: |  | |  |  | |
| a. Separate financial statements of unconsolidated subsidiaries and 50-percent-or-less owned persons (entities) accounted for by the equity method if the “significant subsidiary” test is met at the 20 percent level. Refer to Regulation S-X, Rule 3-09. |  | |  |  | |
| b. Separate financial statements or alternative financial disclosures or narrative disclosures of guarantors and affiliates whose securities represent a substantial portion of the collateral for registered debt (if not otherwise filed on an individual or consolidated basis). Refer to Regulation S-X, Rule 3-10, 3-16, 13-01, and 13-02. |  | |  |  | |
| c. Financial statement schedules required by Rule 5-04 and Article 12 of Regulation S-X. |  | |  |  | |
| **Item 16 — Form 10-K Summary (optional)**  Registrants may, at their option, include a summary of information required by this Form but only if each item in the summary is presented fairly and accurately and includes a hyperlink to the material contained in this form to which such item relates, including to materials contained in any exhibits filed with the Form. |  | |  |  | |
| **OTHER REQUIREMENTS** |  | |  |  | |
| 1. **Accountant’s report.** Refer to *SEC Compliance Checklist — General*, for detailed guidance, and Regulation S-X, Rule 2-02. |  | |  |  | |
| a. Obtain a copy of the manually signed accountant’s report. |  | |  |  | |
| b. Compare the manually signed copy of the accountant’s report to the accountant’s report included in the Form 10-K. |  | |  |  | |
| 1. **Consents.** |  | |  |  | |
| a. Rule 12b-36 of the Exchange Act requires a consent only where the accountant’s report on financial statements filed under *other* acts (e.g., the Securities Act) administered by the SEC is incorporated by reference. |  | |  |  | |
| b. Consent is required when Form 10-K is incorporated by reference in Forms S-1, S-3, S-4, S-8, and S-11. The consent may be filed either as an amendment to the registration statement or with the Form 10-K or with a Form 10-K/A amendment to the 10-K. [See Financial Reporting Release Codification Section 606 regarding Form S-8.] |  | |  |  | |
| 1. **Participation in “sanctionable activities” with Iran or Syria.** In accordance with the *Iran Threat Reduction and Syria Human Rights Act of 2012* (the “Iran-Syria Act”),registrants are required to disclose contracts, transactions, or other arrangements that are linked to “sanctionable activities” with Iran and Syria.   These disclosure requirements are applicable for any registrant that is required to file annual or quarterly reports under Section 13(a) of the Exchange Act and would be effective for those reports filed after February 6, 2013. In addition, the registrant would also need to disclose any sanctionable activities conducted by its subsidiaries and affiliates.  In addition to disclosing these activities in its Form 10-K or Form 10-Q, the registrant must also file a separate notice through EDGAR (i.e., the IRANNOTICE) that the information required to be disclosed has been included in its annual or quarterly report. |  | |  |  | |
| 1. Regardless of the significance of the activity, a registrant must disclose any “sanctionable activities” with Iran and Syria as defined in the Iran-Syria Act, including:   Visit the U.S. Department of State [website](https://www.state.gov/economic-sanctions-policy-and-implementation/) for a definition of sanctionable activities covered by the Iran-Syria Act. |  | |  |  | |
| 1. Detailed description of the nature of the “sanctionable activities.” |  | |  |  | |
| 1. Nature and extent of the “sanctionable activities.” |  | |  |  | |
| 1. Amount of revenues and profit associated with the “sanctionable activities.” |  | |  |  | |
| 1. Whether the registrant (or its subsidiary/affiliate) plans on continuing its relationship with Iran and Syria. |  | |  |  | |
| 1. The registrant submitted the required IRANNOTICE form with the SEC. |  | |  |  | |
| Refer to [C&DI 147.01](http://www.sec.gov/divisions/corpfin/cfguidance.shtml) regarding implementation guidance on Iran Threat Reduction and Syria Human Rights Act of 2012. |  | |  |  | |

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