



Public Companies May Take Advantage of the 45-Day COVID-19 Extension Relief for Part III of Form 10-K

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The SEC's staff in the Division of Corporate Finance issued a new [C&D](#) on April 6, 2020, clarifying that registrants unable to incorporate Form 10-K Part III information by reference within the allotted 120-day window following the end of the filer's fiscal year may use the 45-day relief granted by the SEC's earlier COVID-19 Order (the Order) as long as the 120-day deadline falls within the relief period specified in the Order and the registrant meets the conditions of the Order. For more information on the Order, please see [our post](#) discussing the Order's requirements and coverage on March 26, 2020.

To take advantage of the additional 45-day relief window, a registrant that timely filed its annual report on Form 10-K without relying on the Order's relief should file an additional Form 8-K with the disclosures required by the Order within the 120-day deadline and then include the Part III information within the additional 45 days by including the information in a Form 10-K/A or definitive proxy statement. Alternatively, a registrant may invoke the Order with respect to both the Form 10-K and the Part III information by furnishing a single Form 8-K by the original deadline for the Form 10-K that provides disclosures required by the Order, indicates that the registrant will incorporate the Part III information by reference, and provides an estimated date by which the Part III information will be provided.

View all of Winston & Strawn's COVID-19 perspectives [here](#). Contact a member of our COVID-19 Legal Task Force [here](#).

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