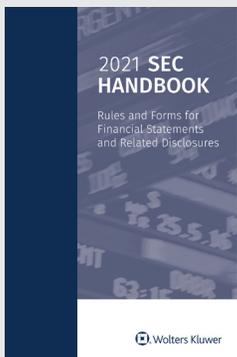




2021 SEC Handbook

Rules and Forms for Financial Statements and Related Disclosures



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This 2021 edition of the **SEC Handbook** provides the latest requirements, as of October 2020, for preparing financial statements and related disclosure documents filed with the SEC.

- The Handbook is a portable, affordable, and current resource with the latest SEC rules, forms, interpretations, and other materials specifically related to preparing financial statements and other SEC disclosure documents.
- The scope is broad enough to serve as a complete reference for anyone whose practice touches on SEC disclosure rules (e.g., transactional attorneys, corporate counsel, corporate governance professionals, etc.).
- It includes the full-text of: Regulations S-K, S-X, and S-T; selected rules and forms under the 1934 Act; Industry Guides; Staff Accounting Bulletins; and the Codification of Financial Reporting Policies.

Key Highlights

The 2021 edition includes the following new and updated material:

- Amendments to financial disclosure requirements for guarantors, issuers of guaranteed securities, and affiliates who collateralize securities to provide investors with material information
- Revisions to support informed investment decisions regarding variable annuity and variable life insurance contracts via a layered disclosure approach
- Amendments to the “accelerated filer” and “large accelerated filer” definitions to promote capital formation and reduce unnecessary burdens for certain smaller issuers
- Modifications to the registration, communications, and offering processes for closed-end investment companies
- Staff Legal Bulletin 21, which provides the views of SEC staff regarding the application of the Exchange Act antifraud provisions to public statements made by issuers of municipal securities and obligated persons.
- Amendments to assist registrants in making determinations of whether a subsidiary or an acquired or disposed business is significant and to improve the disclosure requirements
- Revisions to proxy-solicitation rules so that investors receive more transparent and accurate information
- Updates to rules regarding statistical disclosure requirements for banking registrants
- Amendments to the shareholder-proposal rule concerning ownership requirements, documentation, and resubmission thresholds
- Revisions to auditor independence requirements
- Staff Accounting Bulletin 119, which updates interpretive guidance to align with Financial Accounting Standards Board Accounting Standards Codification Topic 326, Financial Instruments – Credit Losses

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