



ActiveDisclosureSM
by **DFIN**

WHITE PAPER

SEC Filings At-a-Glance

A practical reference to
form types and definitions

Easy-to-Navigate Guide for Stress-Free SEC Filing

This guide is designed to demystify the SEC's complex filing system. It provides a concise, easy-to-navigate overview of the most used SEC forms, complete with plain-language definitions and explanations of their purpose. Whether you're doing peer or competitor research, ensuring regulatory compliance or tracking M&A or major events, this guide offers a quick and reliable reference.

Why This Guide Matters

Understanding SEC filings is critical for:

Compliance officers, financial reporting managers and legal teams, who must ensure their organizations meet regulatory requirements.

Investors, who rely on timely and accurate filings to make informed decisions.

Researchers and analysts, who use filings to assess corporate performance and governance.

Entrepreneurs and executives, who need to understand their reporting obligations.

By offering a clear and accessible summary of each form type, **this guide empowers readers to interpret filings with confidence and efficiency.** Whether you're new to SEC reporting or looking for a handy refresher, this resource is your go-to companion for making sense of the forms that shape the financial transparency of public companies.

SEC Filing Interactive Calendar

Digitally add your specific SEC filing deadlines directly to your calendar and share them with your teams to ensure you're always aware of those relevant dates.

[Download the calendar >](#)

Navigating SEC Filings by Regulatory Act

The U.S. Securities and Exchange Commission (SEC) organizes its forms based on the foundational laws that govern public financial reporting: The **Securities Act of 1933** and The **Securities Exchange Act of 1934**. Below is a breakdown of key forms categorized by the legislation they support, along with who needs to file them and when.

Streamline Your SEC Filings with DFIN's ActiveDisclosure

File faster and smarter with real-time collaboration, XBRL tagging and secure cloud access.

[Book a demo >](#)

Forms Under the Securities Act of 1933

SEC Form S-1

The initial registration form required for a company planning to go public.

Purpose: Form S-1 is the standard registration statement used for registering the offer and sale of securities under the Securities Act of 1933. The foreign issuer equivalent of Form S-1 is Form F-1.

Who needs to file: Companies when they are going public for the first time, Initial Public Offering (IPO) or when they are issuing new shares to the public after already being listed (secondary).

Filing deadline: Must be filed with the SEC prior to offering the shares to the public.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form S-3

A simplified registration form for U.S. companies to offer securities.

Purpose: Form S-3 is used for the simplified registration of securities, allowing eligible companies to issue shares more quickly and with less administrative burden than the more detailed Form S-1. The foreign issuer equivalent of Form S-3 is Form F-3.

Who needs to file: Publicly traded companies in the U.S. that meet specific SEC regulations and want to register securities for sale.

Filing deadline: Can be filed any time after the company's initial public offering (IPO) once it meets the SEC's eligibility requirements.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form S-4 Mergers

Required for mergers, acquisitions, exchanges and stock offerings.

Purpose: Form S-4 Mergers gives the public notice of a pending merger or acquisition. The primary reason to file a Form S-4 is to comply with the SEC, but it is also essential for providing transparent communications with shareholders. The foreign issuer equivalent of Form S-4 is Form F-4.

Who needs to file: Publicly traded companies undergoing a merger or an acquisition. This form must also be filed in bankruptcy situations when there is an exchange offer on the table, and during hostile takeovers. The form must be filed regardless of the purpose of the merger.

Filing deadline: Filed as needed when one of the above situations occurs.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 1-A

Required for securities offerings made pursuant to Regulation A.

Purpose: Form 1-A waives registration requirements for any public offering of securities of \$75 million or less within a 12-month period.

Who needs to file: Entities seeking exemption for registration requirements for certain public offerings under Regulation A.

Filing deadline: Must be filed no later than 21 days before the offering statement is qualified by the SEC.

For more detailed information, please read the full article on [Investopedia](#).

SEC Form 1-K

An annual report filed by companies that have raised funds under Regulation A.

Purpose: Form 1-K provides a comprehensive overview of the company's operations and financial condition for the fiscal year, required as part of the annual reporting for companies that have issued securities under a Tier 2 offering of Regulation A. It ensures transparency and compliance with SEC regulations.

Who needs to file: Issuers that have completed a Tier 2 offering under Regulation A are required to file this form.

Filing deadline: Must be filed annually within 120 days of the conclusion of the company's fiscal year.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 1-Z

Notice of termination or completion of a securities offering under Regulation A.

Purpose: Form 1-Z is used by companies to formally conclude or terminate their reporting obligations under Regulation A, by providing a final report of the offering's outcome or stating the reasons for its termination.

Who needs to file: Issuers in Regulation A offerings, both Tier 1 and Tier 2, upon the completion or termination of their offering.

Filing deadline: After the completion, abandonment or voluntary termination of an offering.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form F-6

To register depositary shares representing foreign securities in the U.S.

Purpose: Form F-6 is used to register depositary shares that represent an interest in a foreign company, providing U.S. investors with the opportunity to invest in foreign securities with a form that details the rights and obligations of American Depositary Receipts (ADRs) holders.

Who needs to file: Foreign companies that issue ADRs for their securities to U.S. investors.

Filing deadline: Filed as needed when establishing or amending a deposit agreement for ADRs.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form S-8

For publicly traded companies to register securities offered to employees through benefit plans.

Purpose: Form S-8 is used to register securities offered as part of employee compensation plans such as stock options or shares. It simplifies the process of issuing these securities to employees and ensures compliance with SEC regulations.

Who needs to file: Publicly traded companies offering securities as part of employee compensation plans.

Filing deadline: Must be filed before the issuance of securities to employees.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 424

Prospectus filing to provide detailed information to potential investors about a company's securities offering.

Purpose: A group of prospectus filings to provide investors with detailed, updated information about the securities being offered—such as pricing, risk factors, and financial data—ensuring they have the transparency needed to make informed investment decisions.

Who needs to file: Companies that wish to offer securities to the public.

Filing deadline: It varies depending on the subsection being used.

For more detailed information, please visit the [U.S. Securities and Exchange Commission](#)

SEC Form 144

Notice of intent to sell restricted securities.

Purpose: Form 144 provides notification to the SEC regarding the sale of unregistered securities in the public market, used mainly by affiliates of the issuer to sell their holdings while complying with the regulatory requirements.

Who needs to file: Affiliates of the issuer, including officers, directors or holders of more than 10% of a class of equity securities, who intend to sell these securities.

Filing deadline: Must be filed concurrently with the placement of a sell order.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC DRS (Draft Registration Statement)

Confidential submission of a registration statement before it becomes public.

Purpose: SEC DRS allows issuers to get feedback from the SEC on their draft registration statement without prematurely alerting the market or disclosing sensitive information.

Who needs to file: The SEC allows any entity preparing for an Initial Public Offering (IPO) to complete a DRS.

Filing deadline: In advance of the IPO

For more detailed information, please read the full article on [DFIN Solutions](#)

Forms Under the Securities Exchange Act of 1934

SEC Form 10

Registration statement for a class of securities under section 12(b) or 12(g) of the Exchange Act.

Purpose: Form 10 is a basic registration statement used for registering securities, particularly when a company isn't listed on a national securities exchange but meets certain size and shareholder requirements under Section 12(g).

Who needs to file: A company with more than \$10 million in total assets and more than 500 shareholders.

Filing deadline: The form must be filed within 15 days after each required distribution date, as specified in the governing documents for the securities.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 10-D

Certain asset-backed security (ABS) issuers use it to notify regulators and investors of interests, dividends and capital distributions.

Purpose: Form 10-D provides information about distributions made on asset-backed securities to investors and regulators.

Who needs to file: Asset-backed issuers e.g., companies that issue securities backed by a pool of assets like mortgages or car loans.

Filing deadline: Must be filed within 15 days after each required distribution date, as specified in the governing documents for the securities.

For more detailed information, please visit the [U.S. Securities and Exchange Commission](#)

SEC Form 10-Q

A quarterly report that provides a snapshot of a company's financial condition.

Purpose: Form 10-Q is a quarterly financial report that provides updates on the company's financial state, allowing investors to monitor performance and changes throughout the fiscal year without waiting for the annual report.

Who needs to file: Publicly traded companies.

Filing deadline: Large accelerated filers must submit within 40 days of the quarter's end. All other companies have 45 days to file the report.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 10-K

A report disclosing important business information of companies traded on the stock exchange.

Purpose: Form 10-K provides a comprehensive overview of the company's financial health, business operations and corporate governance. It is a detailed annual report that includes audited financial statements and is required by the SEC for transparency and investor protection.

Who needs to file: Publicly traded companies.

Filing deadline: Within 60 to 90 days after the fiscal year ends.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 8-K

A report of unscheduled material events.

Purpose: Form 8-K is a current report that publicly traded companies use to notify the Securities and Exchange Commission (SEC) and their shareholders of unscheduled material events. These events are significant enough that investors would likely want to know about them—such as acquisitions, leadership changes, financial restatements, or other developments that could impact the company's finances or operations.

Who needs to file: Publicly traded companies in the U.S.

Filing deadline: Must be filed within four business days following the occurrence of the event that triggers the filing requirement.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 12b-25

Filed by public companies unable to file their required periodic reports on time due to unforeseen circumstances or challenges.

Purpose: Form 12b-25 serves as a notification to the SEC that a company will be late filing its report, providing the company a short extension—5 to 15 calendar days, depending on the report type—to submit the required filings. The form requires a detailed explanation of the reason for the delay to avoid penalties.

Who needs to file: Companies that cannot file their quarterly or annual reports—such as Form 10-D, Form 10-K, Form 10-Q, Form 11-K, Form 20-F, N-CEN, and N-CSR—on time due to valid reasons.

Filing deadline: Must be filed within one business day after the due date of the report that cannot be filed on time.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 11-K

An annual report detailing the financial status of employee benefit plans that invest in company securities.

Purpose: Form 11-K is an annual report detailing the financial status of benefit plans for employees who invest in company securities. Unlike corporate filings that focus on a company's overall financial health, this form provides regulators and participants with a clear view of plan management.

Who needs to file: Public companies sponsoring benefit plans for employees that invest in their own stock. This applies to plans governed by the Employee Retirement Income Security Act of 1974 (ERISA) that allow participants to purchase or hold employer securities. Privately held companies or those without company stock in their benefit plans are generally exempt.

Filing deadline: Within 90 days of the end of the benefit plan's fiscal year. While many companies align financial reports with a December 31 year-end, benefit plans often follow different fiscal cycles, such as June 30 or September 30. Companies must track these deadlines to ensure timely submission.

For more detailed information, please visit [Accounting Insights](#)

SEC Form 40-F

An annual report filed by certain Canadian companies to register securities or provide annual reports.

Purpose: Form 40-F is utilized by Canadian issuers to register securities in the U.S. and to provide an annual report similar to Form 10-K, offering detailed business and financial information to facilitate investment decisions.

Who needs to file: Canadian companies with a market cap of \$75 million or more and subject to Canadian regulatory authority for at least 12 months, intending to register securities in the U.S.

Filing deadline: Annually, with specific deadlines based on the company's fiscal year-end.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 20-F

Annual report filed by foreign private issuers with securities trading in the U.S.

Purpose: Form 20-F is required for foreign companies to provide annual reports like what U.S. companies file, allowing investors to evaluate the company's financial health and operations under U.S. securities laws.

Who needs to file: Foreign private issuers with equity shares listed on U.S. exchanges.

Filing deadline: Must be filed within four months of the fiscal year-end.

For more detailed information, please read the full article on [DFIN Solution](#)

SEC Schedule 13D & 13G

Beneficial ownership disclosures.

Purpose: These filings disclose investors' acquisition of substantial company shares, outlining the intentions behind the purchase which could range from passive investment to an active intention to influence company management.

Who needs to file: Any person or group acquiring more than 5% of a public company's equity securities.

Filing deadline: Must be filed within 10 days of the transaction that results in the ownership of more than 5%. Amended filings are required for any material change exceeding 1% of the shares owned.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Section 16

Encompasses Forms 3, 4 and 5, which are required to disclose the holdings and transactions of company insiders.

Purpose: Section 16 filings include Forms 3, 4 and 5, which are required for directors, officers and large shareholders to report changes in ownership to the SEC, ensuring transparency in equity securities transactions and holdings.

Who needs to file: Directors, officers or beneficial owners who hold 10% or more of any class of a company's equity securities.

Filing deadline: Form 3 must be filed within 10 days of becoming an officer, director or beneficial owner. Form 4 must be filed within two business days after any transaction causing a material change in ownership. Form 5 must be filed within 45 days after the company's fiscal year-end for certain transactions not reported on Form 4.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Rule 16b-3

Quarterly report that provides a snapshot of a company's financial situation.

Purpose: Rule 16b-3 addresses the reporting of equity securities transactions by corporate insiders, specifying accelerated reporting requirements to enhance transparency and compliance with SEC regulations.

Who needs to file: Officers and directors of public companies.

Filing deadline: Changes must be reported within two business days.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 6-K

Submitted by foreign private issuers to furnish information made public in their home country.

Purpose: Form 6-K is used for reporting material information including changes in business, financial conditions or any event that shareholders should be aware of. It helps ensure transparency and provides current information to the investors.

Who needs to file: Foreign private issuers (FPIs) that are listed in the U.S. stock exchanges.

Filing deadline: Filed as required, usually after significant events or material changes that could affect the financial health or business of the company.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form 13F

Quarterly reports filed by institutional investment managers overseeing at least \$100 million in assets.

Purpose: Form 13F requires institutional investment managers to disclose their equity holdings, providing transparency about their investment activities and changes therein, due to recent amendments.

Who needs to file: Institutional investment managers that exercise investment discretion over \$100 million or more in Section 13F securities.

Filing deadline: Quarterly, within 45 days after the end of each calendar quarter.

For more detailed information, please read the full article on [DFIN Solutions](#)

SEC Form DEF 14A

Public companies file it to provide shareholders with information on matters to vote on at a shareholder meeting.

Purpose: SEC Form DEF 14A's primary goal is to provide shareholders with the necessary information to make informed decisions about the issues they will vote on.

Who needs to file: A company must file SEC Form DEF 14A whenever a shareholder vote is forthcoming. This often coincides with an annual meeting, but there may be interim votes that also require this form to be filed.

Filing deadline: This form is typically filed a few weeks before an upcoming vote.

For more detailed information, please read the full article on [DFIN Solutions](#)

Simplify Your Filing Process

Leverage DFIN's proven technology and expert service, available 24/7, to ensure efficient and accurate reporting while freeing your team to focus on strategic priorities. With a single point of contact and support from 500+ subject matter experts, you get more than just software—you gain a partner committed to your success. As SEC regulations evolve, staying informed and adaptable isn't just best practice—it's a business imperative.

Request a one-on-one demo of ActiveDisclosure financial reporting software [here](#), to get started.

Visit: [DFINsolutions.com](https://dfinsolutions.com)

Call us: +1 800 823 5304



© 2025 Donnelley Financial Solutions (DFIN)

