



## SEC Implements New Rules Affecting Summaries in Form 10-K Under the FAST Act

### JUNE 2016

On June 1, 2016, the SEC adopted an interim final [rule](#) pursuant to Section 72001 of the Fixing America's Surface Transportation Act ("FAST Act"). The amendment allows, but does not require, registrants to include a summary Form 10-K, provided that each item in the summary includes a cross reference by hyperlink to the more detailed related material within the registrant's Form 10-K.

The interim final rule went into effect on June 9, 2016. The SEC will accept comments through July 11, 2016. For more information, read the Client Alert [here](#).

This Client Alert has been prepared by Tucker Ellis LLP for the use of our clients. Although prepared by professionals, it should not be used as a substitute for legal counseling in specific situations. Readers should not act upon the information contained herein without professional guidance.

© 2023 Tucker Ellis LLP, All rights reserved.