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SEC Issues Guidance on Inline XBRL Requirements

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Last week the SEC published staff interpretations on the new Inline XBRL tagging requirements for Forms 10-K, 10-Q, 8-K, 20-F and 40-F. The new data-tagging rules, part of the SEC's effort to modernize and simplify disclosure, are being currently phased in. **Reminder:** Large accelerated filers, including foreign filers, that prepare their financial statements in accordance with U.S. GAAP are required to comply with these rules for reports for fiscal periods ending on or after June 15, 2019.

Read the Client Alert >

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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