

SEC SIMPLIFIES MD&A AND RELATED FINANCIAL DISCLOSURE REQUIREMENTS

Nov 23, 2020

In yet another 3-2 vote, on November 19, 2020, the SEC adopted significant amendments to MD&A and related financial disclosures in order to streamline disclosures and move to a more “principles-based approach.” Among other things, the amendments:

- Eliminate Item 301 (Selected Financial Data);
- Simplify Item 302(a) (Quarterly Tabular Disclosure); and
- Simplify Item 303 (MD&A)

We have prepared a client alert describing the amendments that can be found [here](#).

MEET THE TEAM



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