**SEC Filing Exhibit Hyperlinking Checklist
Version Date: September 2017**

**Effective Date**:

* Filings made on or after September 1, 2017
	+ Non-accelerated filers and smaller reporting companies that file in ASCII do not need to comply until filings made on or after September 1, 2018

**Forms Subject to Hyperlinking Requirement**:

* Registration statements on Forms S-1, S-3, S-4, S-8 and S-11
* Periodic reports on Forms 10-K, 10-Q and 8-K
* Also applies to certain foreign private issuer filings and Exchange Act registration statements

**Exhibits That Need to be Hyperlinked**:

* All exhibits, including those filed with the registration statement or report and those incorporated by reference, other than:
	+ Exhibits that are filed in paper under hardship exemptions
		- Reliance on this requires use of certain notations in the exhibit index
	+ XBRL exhibits
* If an exhibit is contained in a registration statement or report filed as a single ASCII file, companies can hyperlink to the entire the filing, but need to identify the specific exhibit being incorporated in the exhibit index; or, refile the exhibit as part of the current filing

**Location of Exhibit Index with Hyperlinks:**

* Exhibit index with hyperlinked exhibits must appear before the required signatures
	+ Exhibit list, with hyperlinks, should be included under the applicable item (e.g., Item 15 of Form 10-K and Item 6 of Form 10-Q) that appears before the signatures
	+ Separate exhibit index appearing before the exhibits is no longer required

**Errors in Hyperlinking**:

* Inaccurate hyperlinks will not cause a filing to be materially deficient
* Inaccurate hyperlinks should be corrected as follows:
	+ For a registration statement that is not yet effective, file a pre-effective amendment
	+ For a registration statement that is effective or a periodic report:
		- Include an accurate hyperlink in the next periodic report that includes an exhibit pursuant to Item 601
		- Or, in the case of an effective registration statement, the company may file a post-effective amendment

**What This Means for Companies:**

* Additional time is required to confirm exhibit references and identify hyperlinks
* Companies may want to prepare old exhibits filed in paper and/or as part of a single ASCII file for separate filing
* Financial reporting personnel need to understand technical process for incorporating hyperlinks
	+ Work with financial printer, or
	+ Understand process in any self-filing tool
* Add hyperlinking requirement to disclosure controls procedures