

## **Statutory Authority for Form N-SAR**

### **Section 30-- Reports and Financial Statements of Investment Companies and Affiliated Persons**

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- a. Annual report by company. Every registered investment company shall file annually with the Commission such information, documents, and reports as investment companies having securities registered on a national securities exchange are required to file annually pursuant to section 13(a) of the Securities Exchange Act of 1934 [15 USCS § 78m(a)] and the rules and regulations issued thereunder.
- b. Semi-annual or quarterly filing of information; copies of periodic or interim reports sent to security holders. Every registered investment company shall file with the Commission--
  1. such information, documents, and reports (other than financial statements), as the Commission may require to keep reasonably current the information and documents contained in the registration statement of such company filed under this title; and
  2. copies of every periodic or interim report or similar communication containing financial statements and transmitted to any class of such company's security holders, such copies to be filed not later than ten days after such transmission.

Any information or documents contained in a report or other communication to security holders filed pursuant to paragraph (2) may be incorporated by reference in any report subsequently or concurrently filed pursuant to paragraph (1).

#### **17 CFR § 270.30a-1 Annual reports for unit investment trusts.**

Every registered unit investment trust shall file an annual report on Form N-SAR with respect to each calendar year not more than sixty calendar days after the close of each year. A registered unit investment trust that has filed a registration statement with the Commission registering its securities for the first time under the Securities Act of 1933 is relieved of this reporting obligation with respect to any reporting period or portion thereof prior to the date on which that registration statement becomes effective or is withdrawn.

#### **17 CFR § 270.30b1-1 Semi-annual report for registered management investment companies.**

Every registered management investment company shall file a semi-annual report on Form N-SAR (§274.101 of this chapter) not more than sixty calendar days after the close of each fiscal year and fiscal second quarter. A registered management investment company that has filed a registration statement with the Commission registering its securities for the first time under the Securities Act of 1933 is relieved of this reporting obligation with respect to any reporting period or portion thereof prior to the date on which that registration statement becomes effective or is withdrawn.

