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in 2020 the securities and exchange commission sec modified the rules for disclosing acquisitions and dispositions which are part of sec rule 3 05 the changes were intended to simplify financial reporting for matters including corporate property dispositions

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2024 there are two basic phases to wholesaling acquisition and disposition the acquisition stage refers to the process of scouting a property and getting it under contract the disposition process refers to the act of finding interested buyers and closing on the sale

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11 2024 the rule amends regulation s x for acquisitions and dispositions of businesses including real estate operations in rules 3 05 and 3 14 articles 8 and 11 and adds new rule 6 11 for investment companies and business development companies the final amendments among other things changes to required disclosures for acquisitions and dispositions Jan 10 2024 the sec amended the financial disclosure requirements for businesses acquired or disposed by sec reporting companies effective from january 1 2021 the changes include revised significance tests reduced audited financial statements and new criteria for pro forma adjustments

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rules Oct 07 2023 through the amended rules the sec aims to improve the quality of information being made available to investors as to the potential effects of significant acquisitions and dispositions reduce the complexity and costs to disclose this information and promote capital formation 2 among the most important amendments contained in the amended rules a

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financial disclosures about acquired and disposed businesses Feb 28 2023 when a registrant acquires a significant business regulation s x requires financial disclosures relating to the acquisition

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