



## SECURITIES AND EXCHANGE COMMISSION

[OMB Control No. 3235-0632]

### **Agency Information Collection Activities; Proposed Collection; Comment Request;**

#### **Extension: Rule 12h-1(f)**

*Upon Written Request, Copies Available From:* Securities and Exchange Commission, Office of FOIA Services, 100 F Street NE, Washington, DC 20549-2736

Notice is hereby given that, pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.), the Securities and Exchange Commission (“Commission”) is soliciting comments on the collection of information summarized below. The Commission plans to submit this existing collection of information to the Office of Management and Budget for extension and approval.

Rule 12h-1(f) (17 CFR 240.12h-1(f)) under the Securities Exchange Act of 1934 (“Exchange Act”) provides an exemption for private, non-reporting issuers from Exchange Act Section 12(g) registration for compensatory employee stock options issued under employee stock option plans where certain conditions, including certain information provision conditions, are present.. Among other things, the exemption requires an issuer to provide information to option holders and holders of shares received on exercise of compensatory employee stock options. We estimate that it takes approximately 2 hours per response to comply with the information collection requirements of Rule 12h-1(f), and that approximately 40 respondents rely on Rule 12h-1(f) once per year, for a total of 40 estimated responses annually. We estimate that 25% of the 2 hours per response (0.5 hours) is carried internally by the issuer for a total annual burden of 20 hours (0.5 hours per response x 40 responses annually). We estimate that 75% of the 2 hours per response (1.5 hours) is carried externally by outside professionals retained by the issuer at an estimated rate of \$600 per hour for a total annual cost burden of \$36,000 (1.5 hours per response x \$600 per hour x 40 responses annually).

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

Written comments are invited on: (a) whether this proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden imposed by the collection of information; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology.

Please direct your written comments on this 60-Day Collection Notice to Austin Gerig, Director/Chief Data Officer, Securities and Exchange Commission, c/o Tanya Ruttenberg via email to [PaperworkReductionAct@sec.gov](mailto:PaperworkReductionAct@sec.gov) by [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]. There will be a second opportunity to comment on this SEC request following the Federal Register publishing a 30-Day Submission Notice.

Dated: January 26, 2026.

Sherry R. Haywood,  
Assistant Secretary.

[FR Doc. 2026-01725 Filed: 1/28/2026 8:45 am; Publication Date: 1/29/2026]