

MERITOR INC  
Form 8-K/A  
December 01, 2016

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K/A  
(Amendment No. 1)

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 1, 2016

MERITOR, INC.

(Exact name of registrant as specified in its charter)

Indiana  
(State or other jurisdiction  
of incorporation)

1-15983  
(Commission  
File No.)

38-3354643  
(IRS Employer  
Identification No.)

2135 West Maple Road  
Troy, Michigan  
(Address of principal executive offices)

48084-7186  
(Zip code)

Registrant's telephone number, including area code: (248) 435-1000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition**

Meritor, Inc. (the Company) is furnishing this Current Report on Form 8-K/A as Amendment No. 1 to its Current Report on Form 8-K originally furnished to the Securities and Exchange Commission (the SEC) on November 16, 2016 (the Original 8-K). The purpose of this Amendment No. 1 is to announce revised financial results for its fourth fiscal quarter and year ended September 30, 2016.

As compared to the Company's earnings release furnished as an exhibit to the Original 8-K:

The benefit for income taxes has been revised to reflect a net increase of \$22 million for both the fourth fiscal quarter and year ended September 30, 2016 (resulting from an increase of \$33 million to the reported \$405 million recognized from the partial release of the tax valuation allowance in the United States, partially offset by an \$11 million reduction to the reported \$36 million in other correlated tax relief). For both the fourth fiscal quarter and year ended September 30, 2016, the adjustment:

Increased both net income and net income attributable to the Company by \$22 million;

Increased both income from continuing operations and net income from continuing operations attributable to the Company by \$22 million; and

Increased both diluted earnings per share and diluted earnings per share from continuing operations by \$0.24.

The adjustments did not affect any of the other operating results reported in the Original 8-K and affected certain deferred tax assets as reflected on the September 30, 2016 balance sheet included in the Company's Form 10-K, which was filed today with the SEC.

A summary of the revised operating results is as follows (in millions, except per share amounts):

	<b>Three Months Ended September 30, 2016</b>	<b>Twelve Months Ended September 30, 2016</b>
<b>Benefit for income taxes</b>	<b>\$ 446</b>	<b>\$ 424</b>
<b>Income from continuing operations</b>	<b>474</b>	<b>579</b>
<b>Net income from continuing operations attributable to Meritor, Inc.</b>	<b>474</b>	<b>577</b>
<b>Net income</b>	<b>474</b>	<b>575</b>
<b>Net Income attributable to Meritor, Inc.</b>	<b>474</b>	<b>573</b>
<b>Diluted earnings per share from continuing operations</b>	<b>5.34</b>	<b>6.27</b>
<b>Diluted earnings per share</b>	<b>5.34</b>	<b>6.23</b>

These revisions to the financial results reported in the Original 8-K and the related press release arose in connection with the Company's discovery of a required adjustment during the completion of its year-end financial reporting process in preparation for its Form 10-K filing for the fiscal year ended September 30, 2016.

The Company's financial results for the fiscal year ended September 30, 2016 are included in its Form 10-K, which was filed today with the SEC.

**Item 7.01. Regulation FD Disclosure**

The information set forth in Item 2.02 above is incorporated in this Item 7.01 by reference.

The information in Items 2.02 and 7.01 of this Form 8-K/A shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act ) or otherwise subject to the liabilities of that section, nor shall they be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MERITOR, INC.  
(Registrant)

Date: December 1, 2016

By:

/s/ April Miller Boise  
April Miller Boise  
Senior Vice President, General Counsel &  
Corporate Secretary