

SALESFORCE COM INC  
Form 8-K  
August 27, 2012

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

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

August 27, 2012

Date of Report (date of earliest event reported)

**SALESFORCE.COM, INC.**

(Exact name of Registrant as specified in its charter)

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(State or other jurisdiction  
of incorporation)

(Commission  
File Number)  
**The Landmark @ One Market, Suite 300**

(I. R. S. Employer  
Identification No.)

**San Francisco, CA 94105**

(Address of principal executive offices)

**Registrant's telephone number, including area code: (415) 901-7000**

N/A

(Former name or former address, if changed since last report)

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 8.01 Other Events.**

Salesforce.com, inc. ( SFDC or we ) is filing the following unaudited consolidated statements of comprehensive income (loss) on this Current Report on Form 8-K as described below.

*Retrospectively Revised Financial Information for Adoption of a New Accounting Standard (Unaudited)*

In June 2011, the Financial Accounting Standards Board ( FASB ) issued Accounting Standards Update No. 2011-05, Comprehensive Income (Topic 220): Presentation of Comprehensive Income ( ASU 2011-05 ), which amends current comprehensive income guidance. ASU 2011-05 eliminates the option to present the components of other comprehensive income (loss) as part of the statement of stockholders' equity. Instead, we must report comprehensive income (loss) in either a single continuous statement of comprehensive income (loss) which contains two sections, net income and other comprehensive income (loss), or in two separate but consecutive statements.

In December 2011, the FASB issued ASU No. 2011-12, Comprehensive Income (Topic 220): Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Items Out of Accumulated Other Comprehensive Income in Accounting Standards Update No. 2011-05 ( ASU 2011-12 ). ASU 2011-12 defers the requirement to separately present on the face of the statement of operations or statement of comprehensive income reclassification adjustments for items that are reclassified from other comprehensive income to net income.

Amendments to ASU 2011-05, as superseded by ASU 2011-12, are effective for fiscal years (including interim periods) beginning after December 15, 2011 and are to be applied retrospectively, with early adoption permitted. We adopted the guidance in the first quarter of fiscal 2013 and, in our Quarterly Report on Form 10-Q for the quarter ended April 30, 2012, filed on May 25, 2012, we elected to present the components of comprehensive loss in two separate but consecutive financial statements, which was illustrated in the unaudited condensed consolidated statements of operations and the unaudited condensed consolidated statements of comprehensive loss included in such Quarterly Report. The adoption of ASU 2011-05 and ASU 2011-12 did not change our consolidated results of operations, financial condition or cash flows for any periods.

The table filed as Exhibit 99.1 to this Current Report on Form 8-K reflects the impact of the ASU 2011-05 and ASU 2011-12 guidance on our previously issued financial statements for the years ended January 31, 2012, 2011 and 2010 and is incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits.**

**Exhibit**

<b>Number</b>	<b>Description</b>
99.1	Unaudited Consolidated Statements of Comprehensive Income (Loss) For the Years Ended January 31, 2012, 2011 and 2010

**Signature**

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

Dated: August 27, 2012

salesforce.com, inc.

/s/ Burke F. Norton  
Burke F. Norton  
Executive Vice President and Chief Legal Officer

**Exhibit Index**

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