

Rock-Tenn CO
Form NT 10-K
December 15, 2005

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549
FORM 12b-25**

Commission File Number: 0-23340

NOTIFICATION OF LATE FILING

(Check One): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10D
 Form N-SAR Form N-CSR
 For Period Ended: September 30, 2005

Transition Report on Form 10-K Transition Report on Form 10-Q
 Transition Report on Form 20-F Transition Report on Form N-SAR
 Transition Report on Form 11-K

For the Transition Period Ended: _____

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the item(s) to which the notification relates: _____

**PART I
REGISTRANT INFORMATION**

Full name of registrant: Rock-Tenn Company
Former name if applicable: _____
Address of principal executive office (*Street and number*): 504 Thrasher Street
City, state and zip code: Norcross, Georgia 30071

**PART II
RULE 12b-25 (b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

- x (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

**PART III
NARRATIVE**

State below in reasonable detail the reasons why Forms 10-K, 11-K, 20-F, 10-Q, 10D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Rock-Tenn Company (the Company) will delay the filing of its Annual Report on Form 10-K for the year ended September 30, 2005 (the Form 10-K) until the Company's management completes its final review of the financial statements. The Company was unable, without unreasonable effort or expense, to finalize the Form 10-K by the December 14, 2005 filing deadline. The Company expects to file the Form 10-K on or before the fifteenth calendar day following the filing deadline.

**PART IV
OTHER INFORMATION**

- (1) Name and telephone number of person to contact in regard to this notification:

Robert B. McIntosh

(678) 291-7456

(Name)

(Area Code) (Telephone
Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes No

- (3) Is it anticipated that any significant change in the results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Rock-Tenn Company

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: December 15, 2005

By: /s/ Robert B. McIntosh
Robert B. McIntosh
Senior Vice President, General Counsel
and Secretary