

# SEC Filing Calendar

## 2023 Filing Deadlines and Holidays

The SEC's EDGAR system is open for filing from 6:00am to 10:00pm Eastern Time, weekdays excluding federal holidays, as outlined below. Files submitted after 5:30pm ET will receive the next business day's filing date except for Section 16 Form 3, 4, 5 filings. The SEC's staff is available for support until 5:30pm ET. If a filing due date falls on a weekend or SEC holiday, the filing is due on the following business day.

SEC FILING HOLIDAYS	
DATE	HOLIDAY
Mon, January 2, 2023	New Year's Day (observed)
Mon, January 16, 2023	Martin Luther King Jr. Day
Mon, February 20, 2023	Washington's Birthday
Mon, May 29, 2023	Memorial Day
Mon, June 19, 2023	Juneteenth National Independence Day
Tues, July 4, 2023	Independence Day
Mon, September 4, 2023	Labor Day
Mon, October 9, 2023	Columbus Day
Fri, November 10, 2023	Veterans Day (observed)
Thu, November 23, 2023	Thanksgiving Day
Mon, December 25, 2023	Christmas Day

SEC FILING DEADLINES			
12/31 FYE	LARGE ACCELERATED FILERS	ACCELERATED FILERS	NON-ACCELERATED FILERS
10-K	Wed March 1, 2023	Thu March 16, 2023	Fri, March 31, 2023
NT 10-K	Thu, March 2, 2023	Fri, March 17, 2023	Mon, April 3, 2023
Late 10-K	Thu March 16, 2023	Fri March 31, 2023	Mon, April 17, 2023
10-Q (Q1)	Wed, May 10, 2023	Wed, May 10, 2023	Mon, May 15, 2023
NT 10-Q	Thu, May 11, 2023	Thu, May 11, 2023	Tues, May 16, 2023
Late 10-Q	Mon, May 15, 2023	Mon, May 15, 2023	Mon, May 22, 2023
10-Q (Q2)	Wed, August 9, 2023	Wed, August 9, 2023	Mon, August 14, 2023
NT 10-Q	Thu, August 10, 2023	Thu, August 10, 2023	Tues, August 15, 2023
Late 10-Q	Mon, August 14, 2023	Mon, August 14, 2023	Mon, August 21, 2023
10-Q (Q3)	Thu, November 9, 2023	Thu, November 9, 2023	Tues, November 14, 2023
NT 10-Q	Fri, November 10, 2023	Fri, November 10, 2023	Wed, November 15, 2023
Late 10-Q	Tues, November 14, 2023	Tues, November 14, 2023	Mon, November 20, 2023

\*All SEC filing deadline dates are based off a 12/31 fiscal year end.

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DEADLINE INFORMATION		
LARGE ACCELERATED FILERS	ACCELERATED FILERS	NON-ACCELERATED FILERS
10-K: 60 days after fiscal year end	10-K: 75 days after fiscal year end	10-K: 90 days after fiscal year end
NT 10-K: Due on the business day after the 10-K due date	NT 10-K: Due on the business day after the 10-K due date	NT 10-K: Due on the business day after the 10-K due date
Late 10-K: Due 15 calendar days from the due date of 10-K	Late 10-K: Due 15 calendar days from the due date of 10-K	Late 10-K: Due 15 calendar days from the due date of 10-K.
10-Q: 40 days after quarter end	10-Q: 40 days after quarter end	10-Q: 45 days after quarter end
NT 10-Q: Due on the business day after the 10-Q due date	NT 10-Q: Due on the business day after the 10-Q due date	NT 10-Q: Due on the business day after the 10-Q due date
Late 10-Q: Due 5 calendar days from the due date of 10-Q	Late 10-Q: Due 5 calendar days from the due date of 10-Q	Late 10-Q: Due 5 calendar days from the due date of 10-Q

## Insider Reporting Requirements

Section 16 from the Securities Exchange Act of 1934 establishes the declaration obligations for company directors, officers, and individuals owning over 10% of a registered class of a firm's equity securities, commonly referred to as "insiders".

OWNERSHIP REPORTING DEADLINES	
Section 16: Form 3	Due within ten calendar days after a person becomes a Section 16 insider.
Section 16: Form 4	Due within two business days following the transaction date
Section 16: Form 5	Generally due no later than 45 days after the company's fiscal year ends
Schedule 13G	Due 45 days following the end of the calendar year and within 10 days of the end of the calendar month if acquired more than 10%.
Schedule 13D	Due 10 days following the event triggering the filing.
Form 13F	Due 45 days following the end of each fiscal quarter

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## Other Corporate Reporting Requirements

Companies in the U.S. that are publicly traded are required to submit a number of reports to the Securities and Exchange Commission (SEC) beyond just the 10-Qs (quarterly reports) and 10-Ks (annual reports). These include but are not limited to:

### OTHER SEC FILING DEADLINES

Annual Report on Form 20-F	Due 45 days following the issuer's fiscal year. A foreign private issuer must file its annual report on Form 20-F within six months after the end of the fiscal year covered by the report
Definitive Proxy Statement on Form DEF 14A	If the Form 10-K incorporates Part III information from the proxy statement, either the proxy statement must be filed within 120 days after fiscal year end or the 10-K must be amended by that date to add the Part III information
Form 8-K	Within four business days after the occurrence of most events. An auditor's restatement letter must be reported within two business days. A Form 8-K announcing the appointment of new officers may be delayed until a public announcement such as a press conference.
Form SD	Regardless of the registrant's fiscal year, the Form SD shall cover a calendar year and be due annually on May 31 for the prior calendar year.
Form 11-K	Due within 90 days after the end of the fiscal year of the plan. Exception: Plans subject to ERISA have a filing deadline of 180 days after the plan's fiscal year end.
Form 40-F	Form 20-F due within four months after the end of the fiscal year covered by the report
Form D	Form D is due within fifteen days of the first date of sale made in the offering.

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## FINANCIAL STATEMENTS STALENESS DATES

When financial statements become too old to be used in a prospectus or proxy statement, they are referred to as "stale." In such cases, if a company's financial statements have gone stale, they must file the most up-to-date required financial statements before utilizing a prospectus or proxy statement. The table provided below indicates the staleness date, which represents the last date on which such financial statements are eligible for use. In situations involving weekends or SEC holidays, the staleness date is deferred to the next business day.

FINANCIAL STATEMENTS	DEADLINE	2022 STALENESS DATE
2021 Q3 financial statement for initial public offerings, Delinquent Filers <sup>1</sup> and Loss Corporations <sup>2</sup>	45 days after year end	February 14
2021 Q3 financial statements for Large Accelerated Filers	60 days after year end	March 1
2021 Q3 financial statements for Accelerated Filers	75 days after year end	March 16
2021 Q3 financial statements for all other filers	90 days after year end	March 31
2021 year-end financial statements for Large Accelerated Filers and Accelerated Filers	129 days after year end	May 9
2021 year-end financial statement for all other filers	134 days after year end	May 16
2022 Q1 financial statements for Large Accelerated Filers and Accelerated Filers	129 days after Q1 end	August 8
2022 Q1 financial statement for all other filers	134 days after Q1 end	August 12
2022 Q2 financial statements for Large Accelerated Filers and Accelerated Filers	129 days after Q2 end	November 7
2022 Q2 financial statement for all other filers	134 days after Q2 end	November 14

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The Securities and Exchange Commission (SEC) in the United States mandates certain categories of companies to file both quarterly and annual reports. Here's who is typically included:

1. **Publicly Listed Companies:** Firms that have conducted an initial public offering (IPO) and whose shares are publicly traded must file both quarterly and yearly reports.
  - a. **Quarterly Reports (Form 10-Q):** These are required for each of the first three quarters of a company's fiscal year. They offer a comprehensive review of a company's operations, including financial statements, management's discussion and analysis of financial health and operational results, disclosures on market risk, and internal controls.
  - b. **Annual Reports (Form 10-K):** This report offers an exhaustive summary of a company's financial activities over the fiscal year. It provides more detail than a 10-Q, including audited financial statements, a description of the company's business, information about executive compensation, and a discussion of risk factors the company faces.
2. **Foreign Firms:** Companies based outside the U.S. that have issued securities in the country must file a Form 20-F for their annual report. They may optionally file a Form 6-K for quarterly updates, though this is not compulsory as it is for U.S. companies.
3. **Smaller Reporting Companies:** These firms have less than \$250 million in public float, or under \$100 million in annual revenue and either no public float or a public float below \$700 million. They're also obliged to file quarterly (10-Q) and annual (10-K) reports, although they may provide less comprehensive information compared to larger public firms.
4. **Emerging Growth Companies (EGCs):** Companies classified as EGCs (typically those with total annual gross revenues less than \$1.07 billion during their most recently completed fiscal year) must also file these reports, although they may have reduced reporting requirements for their initial filing and in subsequent periodic reports.

## Note for Foreign Private Issuers (FPIs)

Typically, Foreign Private Issuers (FPIs) can leverage audited financial statements that are not older than 15 months at the point of effectiveness, except under specific conditions. For instance, when an FPI that isn't already listed in a different jurisdiction is going for an Initial Public Offering (IPO), the audited financial statements must not exceed 12 months old at both the filing and effectiveness stages. The only exception to this rule is if the FPI can sufficiently assure the SEC that it isn't obligated to adhere to this standard in any other jurisdiction outside the United States, and that compliance would be unfeasible or cause undue hardship. If a registration statement becomes effective over nine months after the close of the last audited fiscal year, then unaudited interim financial statements that cover at least the initial six months of the fiscal year are necessary. These should be the most recent statements available, if others have been published.

<sup>1</sup>A "delinquent filer" is a registrant that files annual, quarterly and other reports pursuant to the Exchange Act, but all reports due have not been filed.

<sup>2</sup>A "Loss Corporation" does not expect to report positive income after taxes but before extraordinary items and the cumulative effect of a change in accounting principle for the most recently ended fiscal year or did not do so for at least one of the two prior fiscal years.

### DEFINITION OF FILER STATUS

**Large Accelerated Filer:** A reporting company that has an aggregate worldwide public float of \$700 million or more as of the last business day of its most recently completed second fiscal quarter, has been subject to the periodic reporting requirements of the Securities Exchange Act of 1934 ("1934 Act") for a period of at least 12 calendar months, has filed at least one annual report pursuant to Exchange Act Section 13(a) or 15(d), and does not qualify as a smaller reporting company under the revenue test.

**Accelerated Filer:** A reporting company that has an aggregate worldwide public float of \$75 million or more but less than \$700 million, as of the last business day of the company's most recently completed second fiscal quarter, has been subject to the periodic reporting requirements of the Securities Exchange Act of 1934 ("1934 Act") for at least 12 calendar months, and has filed at least one annual report pursuant to Exchange Act Section 13(a) or 15(d), and does not qualify as a smaller reporting company under the revenue test.

**Non-Accelerated Filer:** A reporting company that has an aggregate worldwide public float of less than \$75 million as of the last business day of the company's most recently completed second fiscal quarter, has not been subject to the periodic reporting requirements of the Securities Exchange Act of 1934 ("1934 Act") for more than 12 months, or has not filed at least one annual report.

**Smaller Reporting Company:** A reporting company that has (i) a public float of less than \$250 million or (ii) a public float of less than \$700 million (including having no public float) and annual revenues of less than \$100 million. An issuer cannot qualify as a smaller reporting company if it is an investment company, asset-backed issuer, or a majority-owned subsidiary of a parent that is not a smaller reporting company..

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