

## 2020 SEC Filing Deadlines

The calendar below reflects SEC filing deadlines for companies with a fiscal year ending December 31, 2019. For weekends and SEC holidays, the filing deadline is the next business day.

### JANUARY

Su	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### FEBRUARY

Su	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

### MARCH

Su	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### APRIL

Su	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

### MAY

Su	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

### JUNE

Su	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

### JULY

Su	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### AUGUST

Su	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### SEPTEMBER

Su	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

### OCTOBER








Su	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

### NOVEMBER

Su	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### DECEMBER

Su	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

 Large Accelerated Filer	 Accelerated Filer	 Non-Accelerated Filer	 Market Holidays (NYSE & Nasdaq)
 Foreign Private Issuer	 Proxy Statement	 SEC Holiday	 Market Early Close (1:00 PM EST)

**Hours of EDGAR Operations:** The hours of operation for submitting filings to the EDGAR system are 6:00 a.m. to 10:00 p.m. Eastern Time weekdays (excluding SEC holidays). If a filing is submitted after 5:30 p.m. Eastern Time, it will not be deemed filed with the SEC until the following business day (except for filings made pursuant to Rule 462(b) and Section 16 filings, which will receive the date of the actual filing).

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## Periodic Report Filing Deadlines<sup>1</sup>

<b>Annual Report on Form 10-K</b>	Large Accelerated Filer: 60 days after fiscal year end Accelerated Filer: 75 days after fiscal year end Non-Accelerated Filer: 90 days after fiscal year end
<b>Quarterly Report on Form 10-Q</b>	Large Accelerated Filer: 40 days after fiscal quarter end Accelerated Filer: 40 days after fiscal quarter end Non-Accelerated Filer: 45 days after fiscal quarter end
<b>Annual Report on Form 20-F</b>	For foreign private issuers, four months after fiscal year end
<b>Definitive Proxy Statement</b>	If Part III of Annual Report on Form 10-K incorporates by reference information from definitive proxy statement, 120 days after fiscal year end

## Section 16 Reporting Deadlines

<b>Form 3</b>	10 days after becoming a director, officer or beneficial owner of more than 10% of a class of equity securities (or no later than the effective date of the registration statement if the issuer is registering equity for the first time)
<b>Form 4</b>	Two business days after the transaction date
<b>Form 5</b>	45 days after fiscal year end
<b>Schedule 13G</b>	45 days after calendar year end
<b>Schedule 13D</b>	10 days after acquiring more than 5% beneficial ownership (amendments due promptly after any material change)

## Other SEC Filing Deadlines

<b>Form 8-K</b>	Four business days after the occurrence of a triggering event
<b>Form SD</b>	No later than May 31 of each year
<b>Form 13F</b>	45 days after calendar year end and each of the first three calendar quarter ends
<b>Form 11-K</b>	90 days after the employee plan's fiscal year end; if the employee plan is subject to ERISA, then 180 days after the employee plan's fiscal year end
<b>Form 40-F</b>	For Canadian foreign private issuers qualifying for the multi-jurisdictional disclosure system, then due the same day as the issuer's annual report is due to be filed in Canada.

**Large Accelerated Filer:** A reporting company that has a public float of at least \$700 million, has been subject to the periodic reporting requirements of the Securities Exchange Act of 1934 ("1934 Act") for at least 12 months and has filed at least one annual report.<sup>2</sup>

**Accelerated Filer:** A reporting company that has a public float of at least \$75 million but less than \$700 million, has been subject to the periodic reporting requirements of the 1934 Act for at least 12 months and has filed at least one annual report.<sup>2</sup>

**Non-Accelerated Filer:** A reporting company that has a public float of less than \$75 million, has not been subject to the periodic reporting requirements of the 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) annual revenues of less than \$100 million and a public float of less than \$700 million.

*Public float is measured at end of second fiscal quarter, with any change in filing status taking effect as of the next fiscal year.*

<sup>1</sup> Due to the 2020 leap year, some of the filing dates below will occur one day prior to the usual date.

<sup>2</sup> As of July 15, 2019, the SEC has proposed, but not enacted, amendments to these filing categories that would exclude from their definitions certain filers who also qualify as smaller reporting companies.

## 2020 Financial Statements Staleness Dates

*Financial statements are considered “stale” when they are too old to be used in a prospectus or proxy statement. If an issuer’s financial statements have gone stale, the issuer must file the most recent required financial statements before using a prospectus or proxy statement. The table below reflects the staleness date, or the last date such financial statements may be used. For weekends and SEC holidays, the staleness date is the next business day.*

Financial Statements	Deadline	2020 Staleness Date
Third quarter 2019 financial statements for initial public offerings, delinquent filers and loss corporations <sup>1</sup>	45 days after fiscal year end	February 14
Third quarter 2019 financial statements for large accelerated filers	60 days after fiscal year end	March 2
Third quarter 2019 financial statements for accelerated filers	75 days after fiscal year end	March 16
Third quarter 2019 financial statements for all other filers	90 days after fiscal year end	March 30
Year end 2019 financial statements for large accelerated filers and accelerated filers	129 days after fiscal year end	May 8
Year end 2019 financial statements for all other filers	134 days after fiscal year end	May 13
First quarter 2020 financial statements for large accelerated filers and accelerated filers	129 days after fiscal first quarter end	August 7
First quarter 2020 financial statements for all other filers	134 days after fiscal first quarter end	August 12
Second quarter 2020 financial statements for large accelerated filers and accelerated filers	129 days after fiscal second quarter end	November 6
Second quarter 2020 financial statements for all other filers	134 days after fiscal second quarter end	November 12

### Note regarding Foreign Private Issuers:

Audited financial statements of a foreign private issuer go stale 15 months after the fiscal year end covered by such financial statements, and interim financial statements go stale nine months after the end of the quarter (for certain offerings, the 15-month period may be extended to 18 months, and the nine-month period may be extended to 12 months). If financial information for an annual or interim period more current than otherwise required is made available in any jurisdiction, such financial information should be included in the applicable registration statement.

<sup>1</sup>A “delinquent filer” is a company that files annual, quarterly and other reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 but has not filed all reports due to be filed. A “loss corporation” is a company that does not expect to, and did not, report positive income after taxes but before extraordinary items and the cumulative effect of a change in accounting principle for (a) the most recently ended fiscal year and (b) at least one of the two prior fiscal years.

For more information about current developments and trends in securities regulation, corporate governance and executive compensation, please see Gibson Dunn's [Securities Regulation and Corporate Governance Monitor](#).



Gibson Dunn's lawyers are available to assist in addressing any questions you may have regarding the matters described above. Please contact the Gibson Dunn lawyer with whom you usually work in the firm's [Capital Markets](#) or [Securities Regulation and Corporate Governance](#) practice groups or any member of the Gibson Dunn team.

Please also feel free to contact any of the following practice leaders:

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