

SEC Filing Deadlines



Fiscal Year-End December 31, 2022

Public Companies Group

- Large Accelerated Filer (Form 10-K/10-Q)
- Accelerated Filer (Form 10-K/10-Q)
- Non-Accelerated Filer (Form 10-K/10-Q)
- Market Holiday (NYSE & Nasdaq)
- Market Closes Early (1:00 p.m. ET)
- Foreign Private Issuer (Form 20-F)
- Proxy Statement
- SEC Holiday

JANUARY 2023							FEBRUARY 2023							MARCH 2023							APRIL 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4	5	6	7	8	9	10	11							1
8	9	10	11	12	13	14	5	6	7	8	9	10	11	12	13	14	15	16	17	18	2	3	4	5	6	7	8
15	16	17	18	19	20	21	12	13	14	15	16	17	18	19	20	21	22	23	24	25	9	10	11	12	13	14	15
22	23	24	25	26	27	28	19	20	21	22	23	24	25	26	27	28	29	30	31	16	17	18	19	20	21	22	
29	30	31					26	27	28												23	24	25	26	27	28	29
																					30						

MAY 2023							JUNE 2023							JULY 2023							AUGUST 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6	4	5	6	7	8	9	10	2	3	4	5	6	7	8			1	2	3	4	5
7	8	9	10	11	12	13	11	12	13	14	15	16	17	9	10	11	12	13	14	15	6	7	8	9	10	11	12
14	15	16	17	18	19	20	18	19	20	21	22	23	24	16	17	18	19	20	21	22	13	14	15	16	17	18	19
21	22	23	24	25	26	27	25	26	27	28	29	30	23	24	25	26	27	28	29	20	21	22	23	24	25	26	
28	29	30	31										30	31						27	28	29	30	31			

SEPTEMBER 2023							OCTOBER 2023							NOVEMBER 2023							DECEMBER 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	1	2	3	4	5	6	7	5	6	7	8	9	10	11						1	2
3	4	5	6	7	8	9	8	9	10	11	12	13	14	12	13	14	15	16	17	18	3	4	5	6	7	8	9
10	11	12	13	14	15	16	15	16	17	18	19	20	21	19	20	21	22	23	24	25	10	11	12	13	14	15	16
17	18	19	20	21	22	23	22	23	24	25	26	27	28	26	27	28	29	30	17	18	19	20	21	22	23		
24	25	26	27	28	29	30	29	30	31												24	25	26	27	28	29	30
																			31								

Annual Report on Form 10-K	
Large Accelerated Filers	60 days after fiscal year-end
Accelerated Filers	75 days after fiscal year-end
Non-Accelerated Filers	90 days after fiscal year-end
Annual Report on Form 20-F	
Foreign Private Issuer	4 Months after fiscal year-end
Quarterly Report on Form 10-Q	
Large Accelerated Filers	40 days after fiscal quarter-end
Accelerated Filers	40 days after fiscal quarter-end
Non-Accelerated Filers	45 days after fiscal quarter-end
Semi-annual Unaudited Financial Statements on Form 6-K	
Foreign Private Issuers listed on NYSE or Nasdaq	6 months after the end of second fiscal quarter
Definitive Proxy Statement	
If Part III of Annual Report on Form 10-K incorporated by reference information from the definitive proxy statement	120 days after fiscal year end
Other Annual Filing Deadlines (if applicable)	
Form 5	45 days after fiscal year-end (February 14)
Schedule 13G	45 days after calendar year-end (February 14)
Form SD	May 31 for the prior calendar year
Filer Status Testing Deadlines	
Smaller Reporting Company status	Last business day of second fiscal quarter
Accelerated Filer status	As of the end of fiscal year
Large Accelerated Filer status	As of the end of fiscal year
Foreign Private Issuer status	Last business day of second fiscal quarter

For periodic report, as well as Form 5 and Schedule 13G, filing deadlines, if the filing due date falls on a holiday or weekend, then the due date is extended to the next business day. See Exchange Act Rule 0-3(a) and SEC Compliance and Disclosure Interpretation, Exchange Act Forms, Question 104.06.

SEC Filing Deadlines



Fiscal Year-End January 31, 2023

Public Companies Group

- Large Accelerated Filer (Form 10-K/10-Q)
- Accelerated Filer (Form 10-K/10-Q)
- Non-Accelerated Filer (Form 10-K/10-Q)
- Market Holiday (NYSE & Nasdaq)
- Market Closes Early (1:00 p.m. ET)
- Foreign Private Issuer (Form 20-F)
- Proxy Statement
- SEC Holiday

FEBRUARY 2023						
S	M	T	W	T	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				

MARCH 2023						
S	M	T	W	T	F	S
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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 2023						
S	M	T	W	T	F	S
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
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MAY 2023						
S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JUNE 2023						
S	M	T	W	T	F	S
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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 2023						
S	M	T	W	T	F	S
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AUGUST 2023						
S	M	T	W	T	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 2023						
S	M	T	W	T	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					

OCTOBER 2023						
S	M	T	W	T	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 2023						
S	M	T	W	T	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 2023						
S	M	T	W	T	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						

JANUARY 2024						
S	M	T	W	T	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			

Annual Report on Form 10-K	
Large Accelerated Filers	60 days after fiscal year-end
Accelerated Filers	75 days after fiscal year-end
Non-Accelerated Filers	90 days after fiscal year-end
Annual Report on Form 20-F	
Foreign Private Issuer	4 Months after fiscal year-end
Quarterly Report on Form 10-Q	
Large Accelerated Filers	40 days after fiscal quarter-end
Accelerated Filers	40 days after fiscal quarter-end
Non-Accelerated Filers	45 days after fiscal quarter-end
Semi-annual Unaudited Financial Statements on Form 6-K	
Foreign Private Issuers listed on NYSE or Nasdaq	6 months after the end of second fiscal quarter
Definitive Proxy Statement	
If Part III of Annual Report on Form 10-K incorporated by reference information from the definitive proxy statement	120 days after fiscal year end
Other Annual Filing Deadlines (if applicable)	
Form 5	45 days after fiscal year-end (March 17)
Schedule 13G	45 days after calendar year-end (February 14)
Form SD	May 31 for the prior calendar year
Filer Status Testing Deadlines	
Smaller Reporting Company status	Last business day of second fiscal quarter
Accelerated Filer status	As of the end of fiscal year
Large Accelerated Filer status	As of the end of fiscal year
Foreign Private Issuer status	Last business day of second fiscal quarter

For periodic report, as well as Form 5 and Schedule 13G, filing deadlines, if the filing due date falls on a holiday or weekend, then the due date is extended to the next business day. See Exchange Act Rule 0-3(a) and SEC Compliance and Disclosure Interpretation, Exchange Act Forms, Question 104.06.

SEC Filing Deadlines



Fiscal Year-End March 31, 2023

Public Companies Group

- Large Accelerated Filer (Form 10-K/10-Q)
- Accelerated Filer (Form 10-K/10-Q)
- Non-Accelerated Filer (Form 10-K/10-Q)
- Market Holiday (NYSE & Nasdaq)
- Market Closes Early (1:00 p.m. ET)
- Foreign Private Issuer (Form 20-F)
- Proxy Statement
- SEC Holiday

APRIL 2023							MAY 2023							JUNE 2023							JULY 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1		1	2	3	4	5	6					1	2	3							1
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	23	24	25	26	27	28	29	
30																					30	31					

AUGUST 2023							SEPTEMBER 2023							OCTOBER 2023							NOVEMBER 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2											1	2	3	4
6	7	8	9	10	11	12	3	4	5	6	7	8	9	1	2	3	4	5	6	7	5	6	7	8	9	10	11
13	14	15	16	17	18	19	10	11	12	13	14	15	16	8	9	10	11	12	13	14	12	13	14	15	16	17	18
20	21	22	23	24	25	26	17	18	19	20	21	22	23	15	16	17	18	19	20	21	19	20	21	22	23	24	25
27	28	29	30	31			24	25	26	27	28	29	30	22	23	24	25	26	27	28	26	27	28	29	30		
														29	30	31											

DECEMBER 2023							JANUARY 2024							FEBRUARY 2024							MARCH 2024						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6			1	2	3						1	2		
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23
24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	29	24	25	26	27	28	29	30		
31																				31							

Annual Report on Form 10-K	
Large Accelerated Filers	60 days after fiscal year-end
Accelerated Filers	75 days after fiscal year-end
Non-Accelerated Filers	90 days after fiscal year-end
Annual Report on Form 20-F	
Foreign Private Issuer	4 Months after fiscal year-end
Quarterly Report on Form 10-Q	
Large Accelerated Filers	40 days after fiscal quarter-end
Accelerated Filers	40 days after fiscal quarter-end
Non-Accelerated Filers	45 days after fiscal quarter-end
Semi-annual Unaudited Financial Statements on Form 6-K	
Foreign Private Issuers listed on NYSE or Nasdaq	6 months after the end of second fiscal quarter
Definitive Proxy Statement	
If Part III of Annual Report on Form 10-K incorporated by reference information from the definitive proxy statement	120 days after fiscal year end
Other Annual Filing Deadlines (if applicable)	
Form 5	45 days after fiscal year-end (May 15)
Schedule 13G	45 days after calendar year-end (February 14)
Form SD	May 31 for the prior calendar year
Filer Status Testing Deadlines	
Smaller Reporting Company status	Last business day of second fiscal quarter
Accelerated Filer status	As of the end of fiscal year
Large Accelerated Filer status	As of the end of fiscal year
Foreign Private Issuer status	Last business day of second fiscal quarter

For periodic report, as well as Form 5 and Schedule 13G, filing deadlines, if the filing due date falls on a holiday or weekend, then the due date is extended to the next business day. See Exchange Act Rule 0-3(a) and SEC Compliance and Disclosure Interpretation, Exchange Act Forms, Question 104.06.

SEC Filing Deadlines

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Fiscal Year-End June 30, 2023

Public Companies Group

- Large Accelerated Filer (Form 10-K/10-Q)
- Accelerated Filer (Form 10-K/10-Q)
- Non-Accelerated Filer (Form 10-K/10-Q)
- Market Holiday (NYSE & Nasdaq)
- Market Closes Early (1:00 p.m. ET)
- Foreign Private Issuer (Form 20-F)
- Proxy Statement
- SEC Holiday

JULY 2023						
S	M	T	W	T	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 2023						
S	M	T	W	T	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 2023						
S	M	T	W	T	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 2023						
S	M	T	W	T	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 2023						
S	M	T	W	T	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 2023						
S	M	T	W	T	F	S
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY 2024						
S	M	T	W	T	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 2024						
S	M	T	W	T	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 2024						
S	M	T	W	T	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 2024						
S	M	T	W	T	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 2024						
S	M	T	W	T	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 2024						
S	M	T	W	T	F	S
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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						

Annual Report on Form 10-K	
Large Accelerated Filers	60 days after fiscal year-end
Accelerated Filers	75 days after fiscal year-end
Non-Accelerated Filers	90 days after fiscal year-end
Annual Report on Form 20-F	
Foreign Private Issuer	4 Months after fiscal year-end
Quarterly Report on Form 10-Q	
Large Accelerated Filers	40 days after fiscal quarter-end
Accelerated Filers	40 days after fiscal quarter-end
Non-Accelerated Filers	45 days after fiscal quarter-end
Semi-annual Unaudited Financial Statements on Form 6-K	
Foreign Private Issuers listed on NYSE or Nasdaq	6 months after the end of second fiscal quarter
Definitive Proxy Statement	
If Part III of Annual Report on Form 10-K incorporated by reference information from the definitive proxy statement	120 days after fiscal year end
Other Annual Filing Deadlines (if applicable)	
Form 5	45 days after fiscal year-end (August 14)
Schedule 13G	45 days after calendar year-end (February 14)
Form SD	May 31 for the prior calendar year
Filer Status Testing Deadlines	
Smaller Reporting Company status	Last business day of second fiscal quarter
Accelerated Filer status	As of the end of fiscal year
Large Accelerated Filer status	As of the end of fiscal year
Foreign Private Issuer status	Last business day of second fiscal quarter

For periodic report, as well as Form 5 and Schedule 13G, filing deadlines, if the filing due date falls on a holiday or weekend, then the due date is extended to the next business day. See Exchange Act Rule 0-3(a) and SEC Compliance and Disclosure Interpretation, Exchange Act Forms, Question 104.06.

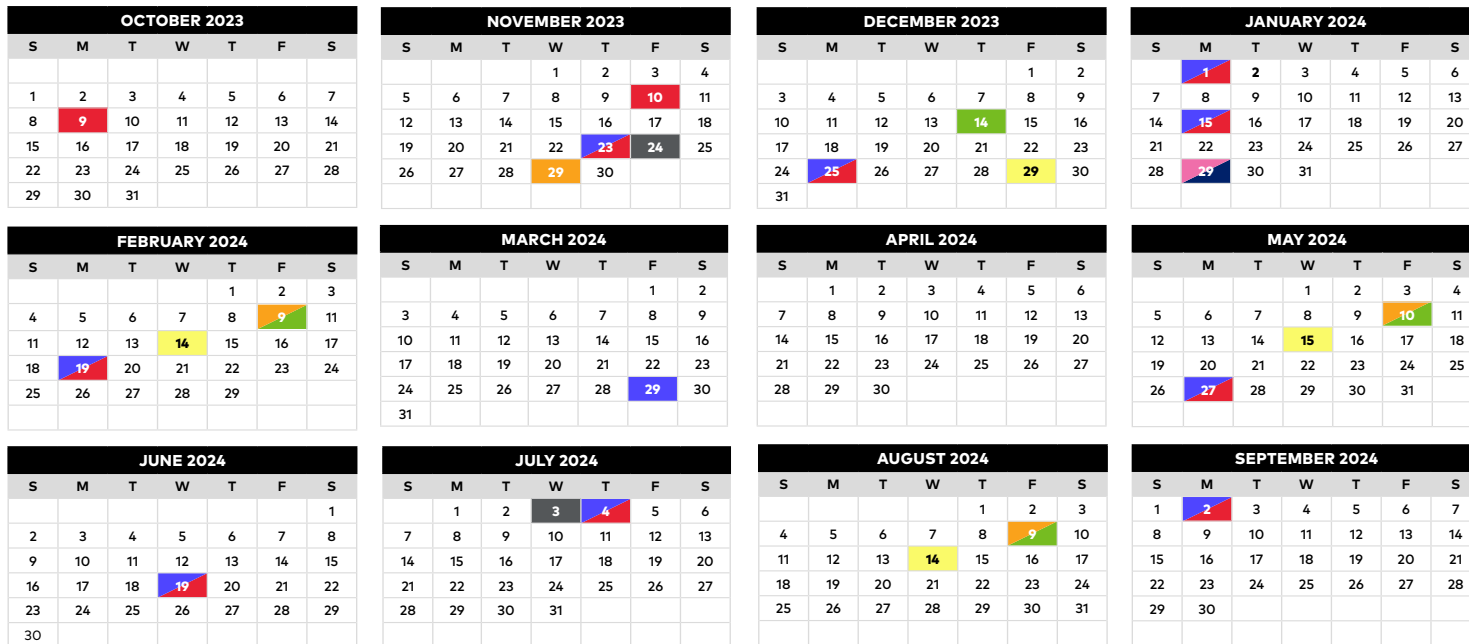
SEC Filing Deadlines



Fiscal Year-End September 30, 2023

Public Companies Group

- Large Accelerated Filer (Form 10-K/10-Q)
- Accelerated Filer (Form 10-K/10-Q)
- Non-Accelerated Filer (Form 10-K/10-Q)
- Market Holiday (NYSE & Nasdaq)
- Market Closes Early (1:00 p.m. ET)
- Foreign Private Issuer (Form 20-F)
- Proxy Statement
- SEC Holiday



Annual Report on Form 10-K	
Large Accelerated Filers	60 days after fiscal year-end
Accelerated Filers	75 days after fiscal year-end
Non-Accelerated Filers	90 days after fiscal year-end
Annual Report on Form 20-F	
Foreign Private Issuer	4 Months after fiscal year-end
Quarterly Report on Form 10-Q	
Large Accelerated Filers	40 days after fiscal quarter-end
Accelerated Filers	40 days after fiscal quarter-end
Non-Accelerated Filers	45 days after fiscal quarter-end
Semi-annual Unaudited Financial Statements on Form 6-K	
Foreign Private Issuers listed on NYSE or Nasdaq	6 months after the end of second fiscal quarter
Definitive Proxy Statement	
If Part III of Annual Report on Form 10-K incorporated by reference information from the definitive proxy statement	120 days after fiscal year end
Other Annual Filing Deadlines (if applicable)	
Form 5	45 days after fiscal year-end (November 14)
Schedule 13G	45 days after calendar year-end (February 14)
Form SD	May 31 for the prior calendar year
Filer Status Testing Deadlines	
Smaller Reporting Company status	Last business day of second fiscal quarter
Accelerated Filer status	As of the end of fiscal year
Large Accelerated Filer status	As of the end of fiscal year
Foreign Private Issuer status	Last business day of second fiscal quarter

For periodic report, as well as Form 5 and Schedule 13G, filing deadlines, if the filing due date falls on a holiday or weekend, then the due date is extended to the next business day. See Exchange Act Rule 0-3(a) and SEC Compliance and Disclosure Interpretation, Exchange Act Forms, Question 104.06.

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For more information on the latest developments and trends in corporate governance, securities regulation, and high-stakes litigation and transformative transactions, please visit Cooley's Public Company Innovation Hub.

Our Cooley lawyers are available to assist in addressing any questions you may have regarding information on the latest trending legal topics. Please connect with your Cooley contact or reach out to any of our [Capital Markets](#) or [Public Company](#) practice groups.

Feel free to also connect with our practice group leaders:

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