troutman pepper locke

2027 SEC FILING DEADLINES

January

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					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

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	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

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	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

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
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25	26	27	28	29	30	

May

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						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

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		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

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				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

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			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

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					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

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	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

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			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	

- SEC Holiday Closures
- Large Accelerated Filer Due Date
- Accelerated Filer Due Date
- Non-Accelerated Filer Due Date
- Foreign Private Issuer Due Date
- Definitive Proxy Statement Due Date

Rule 12b-25 provides an extension of the U.S. Securities and Exchange Commission's (SEC) filing deadline. To extend the filing deadline of a Form 10-K or Form 10-Q, the issuer must file a Form 12b-25 with the SEC no later than 5:30 p.m. ET on the business day after the filing deadline. Upon the filing of a Form 12b-25, the following extensions will apply: 15 additional calendar days to file a late Form 10-K and five additional calendar days to file a late Form 10-Q. If a report is filed within such extension period, the report is deemed to have been timely filed.

EDGAR filings may be made between 6 a.m. and 10 p.m. ET on weekdays (excluding federal holidays). Filings submitted after 5:30 p.m. receive the next business day's filing date.

The following deadlines are for companies with a fiscal year ending December 31, 2026.

Note that these deadlines reflect current rules in effect as of the date of publication. The SEC has proposed rules, which are not yet effective, that may impact filing deadlines for many issuers.

10-K for Year Ended December 31, 2026		
March 1	Large Accelerated Filers	60 days after fiscal year-end
March 16	Accelerated Filers	75 days after fiscal year-end
March 31	Non-Accelerated Filers	90 days after fiscal year-end
April 30	Definitive proxy statement (or information statement) if Part III of Form 10-K incorporates information from proxy statement by reference	120 days after fiscal year-end
20-F for Year Ended December 31, 2026		
April 30	Form 20-F (Foreign Private Issuers)	Four months after fiscal year-end
10-Q for Quarter Ended March 31, 2027		
May 10	Large Accelerated and Accelerated Filers	40 days after fiscal quarter-end
May 17*	Non-Accelerated Filers	45 days after fiscal quarter-end
10-Q for Quarter Ended June 30, 2027		
August 9	Large Accelerated and Accelerated Filers	40 days after fiscal quarter-end
August 16*	Non-Accelerated Filers	45 days after fiscal quarter-end
10-Q for Quarter Ended September 30, 2027		
November 9	Large Accelerated and Accelerated Filers	40 days after fiscal quarter-end
November 15*	Non-Accelerated Filers	45 days after fiscal quarter-end

**Reflects an adjusted filing date that otherwise falls on a weekend or federal holiday. The filing deadline is then extended to the next business day.*

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 (Exchange Act) for at least 12 months, has filed at least one annual report, and does not qualify as a smaller reporting company under the revenue test.

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 Exchange Act for at least 12 months, and has filed at least one annual report, and does not qualify as a smaller reporting company under the revenue test.

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 Exchange 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.

Public float is measured at the end of the company's second fiscal quarter. Any change in filing status takes effect as of the next fiscal year. Thresholds for transitioning between filer status categories are lower than those shown above.

2027 FINANCIAL STATEMENTS STALENESS DATES

When financial statements are "stale," they cannot be used in a registration statement being newly filed or declared effective, or in a proxy statement that requires financial statements. If the issuer's financial statements are stale, the issuer must file the most recent required financial statements before the applicable registration statement can be filed or declared effective, or before the proxy statement is mailed. The table below reflects the staleness date, or the last date such financial statements may be used for companies with a fiscal year ending December 31, 2026.

Staleness Date[1] *(last date financials may be used)*	**Financial Statement**	
February 16[3]	2026 Q3 financial statements for initial public offerings, "Delinquent Filers" and "Loss Corporations" [2]	45 days after fiscal year-end
March 1	2026 Q3 financial statements for Large Accelerated Filers	60 days after fiscal year-end
March 16	2026 Q3 financial statements for Accelerated Filers	75 days after fiscal year-end
March 31	2026 Q3 financial statements for all other filers	90 days after fiscal year-end
May 10[3]	2026 year-end financial statements for Large Accelerated Filers and Accelerated Filers	129 days after fiscal year-end
May 14	2026 year-end financial statements for all other filers	134 days after fiscal year-end
August 9[3]	2027 Q1 financial statements for Large Accelerated Filers and Accelerated Filers	129 days after Q1-end
August 12	2027 Q1 financial statements for all other filers	134 days after Q1-end
November 8[3]	2027 Q2 financial statements for Large Accelerated Filers and Accelerated Filers	129 days after Q2-end
November 12[3]	2027 Q2 financial statements for all other filers	134 days after Q2-end

[1] See Reg S-X Rule 3-12.

[2] A "Delinquent Filer" means a registrant that files annual, quarterly and other reports pursuant to Section 13 or 15(d) of the Securities Exchange Act, but all reports due have not been filed. A "Loss Corporation" is a reporting 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 or (b) at least one of the two prior fiscal years.

[3] Reflects a deadline falling on a weekend or federal holiday. If the regulatory staleness date falls on a weekend or federal holiday, the staleness date is extended to the next business day.

Special Accommodation for Gap Periods: Staleness dates may not align with Exchange Act reporting deadlines, which can result in a gap during which a registration statement may not be filed or declared effective. However, the SEC typically allows for the filing or effectiveness of a registration statement during gap periods for timely filers (i.e., the issuer has timely filed all Exchange Act reports in the last 12 months). This makes the staleness date the same as the Exchange Act reporting deadline. As a condition to allowing for filing or effectiveness, the SEC may require confirmation that the quarterly report will be timely filed and that there have been no material trends, events, or transactions that arose after the date of the latest balance sheet included in the filing that would materially affect an investor's understanding of the issuer's financial condition and results of operations. A description of these items in the next quarter ordinarily will not suffice. See Division of Corporation Finance Financial Reporting Manual, Section 1220.5.

Note Regarding Foreign Private Issuers: Audited financial statements of FPIs become stale 15 months after the fiscal year end covered by such financial statements, and interim financial statements (covering at least six months) become stale nine months after the end of the period covered by such interim financial statements. Subject to certain conditions and 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.