

SEC Filing Deadlines



Fiscal Year-End December 31, 2021

Public Companies Group

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

JANUARY 2022							FEBRUARY 2022							MARCH 2022							APRIL 2022						
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			1	2	3	4	5						1	2
2	3	4	5	6	7	8	6	7	8	9	10	11	12	6	7	8	9	10	11	12	3	4	5	6	7	8	9
9	10	11	12	13	14	15	13	14	15	16	17	18	19	13	14	15	16	17	18	19	10	11	12	13	14	15	16
16	17	18	19	20	21	22	20	21	22	23	24	25	26	20	21	22	23	24	25	26	17	18	19	20	21	22	23
23	24	25	26	27	28	29	27	28						27	28	29	30	31			24	25	26	27	28	29	30
30	31																										

MAY 2022							JUNE 2022							JULY 2022							AUGUST 2022						
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						1	2		1	2	3	4	5	6
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30	31			
														31													

SEPTEMBER 2022							OCTOBER 2022							NOVEMBER 2022							DECEMBER 2022						
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						1			1	2	3	4	5					1	2	3	
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
25	26	27	28	29	30		23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
							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
Definitive Proxy Statement (if Part III of Form 10-K incorporates information from the proxy statement by reference)	120 days 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
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

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

Cooley

Fiscal Year-End January 31, 2022*

Public Companies Group

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

FEBRUARY 2022							MARCH 2022							APRIL 2022							MAY 2022						
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	3	4	5						1	2	1	2	3	4	5	6	7
6	7	8	9	10	11	12	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
13	14	15	16	17	18	19	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21
20	21	22	23	24	25	26	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
27	28						27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				

JUNE 2022							JULY 2022							AUGUST 2022							SEPTEMBER 2022						
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						1	2		1	2	3	4	5	6					1	2	3
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	29	30	
							31																				

OCTOBER 2022							NOVEMBER 2022							DECEMBER 2022							JANUARY 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				1	2	3	1	2	3	4	5	6	7	
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31	29	30	31				
30	31																										

* This calendar reflects the twelve-month period from February 1, 2022 through January 31, 2023.

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
Definitive Proxy Statement (if Part III of Form 10-K incorporates information from the proxy statement by reference)	120 days 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
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

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

Cooley

Fiscal Year-End June 30, 2022*

Public Companies Group

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

JULY 2022							AUGUST 2022							SEPTEMBER 2022							OCTOBER 2022						
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
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22
24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29
31																					30	31					

NOVEMBER 2022							DECEMBER 2022							JANUARY 2023							FEBRUARY 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	3	1	2	3	4	5	6	7				1	2	3	4
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	5	6	7	8	9	10	11
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	12	13	14	15	16	17	18
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	19	20	21	22	23	24	25
27	28	29	30				25	26	27	28	29	30	31	29	30	31					26	27	28				

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

* This calendar reflects the twelve-month period from July 1, 2022 through June 30, 2023.

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
Definitive Proxy Statement (if Part III of Form 10-K incorporates information from the proxy statement by reference)	120 days 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
Other Annual Filing Deadlines (if applicable)	
Form 5	45 days after fiscal year-end (August 15)
Schedule 13G	45 days after calendar year-end (February 14)
Form SD	May 31 for the prior calendar year

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, 2022*

Public Companies Group

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

OCTOBER 2022							NOVEMBER 2022							DECEMBER 2022							JANUARY 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					1	2	3	1	2	3	4	5	6	7
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31	29	30	31				
30	31																										

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

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

* This calendar reflects the twelve-month period from October 1, 2022 through September 30, 2023.

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
Definitive Proxy Statement (if Part III of Form 10-K incorporates information from the proxy statement by reference)	120 days 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
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

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.

Cooley

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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