

CAPITAL LETTERSSM

10-K/Q DEADLINES

LAF AF NAF

QUARTERLY STALENESS DATES

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COMFORT LETTER CUT-OFF DATES



SEC HOLIDAY



JANUARY

S	M	T	W	T	F	S
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FEBRUARY

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MARCH

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APRIL

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MAY

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JUNE

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JULY

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AUGUST

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SEPTEMBER

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OCTOBER

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NOVEMBER

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DECEMBER

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Filing dates that fall on a weekend or a federal holiday are extended to the next business day. Staleness dates are the last date financial statements may be used.

2026 SEC Filing and Financial Statement Staleness Dates for Calendar Year Filers

FORM 10-Q/K FOR	LARGE ACCELERATED FILERS	ACCELERATED FILERS	NON-ACCELERATED FILERS
December 31, 2025†	due March 2 (staleness date May 11)	due March 16 (staleness date May 11)	due March 31 (staleness date May 14)
March 31, 2026	due May 11 (staleness date Aug 7)	due May 11 (staleness date Aug 7)	due May 15 (staleness date Aug 12)
June 30, 2026	due August 10 (staleness date Nov 6)	due August 10 (staleness date Nov 6)	due August 14 (staleness date Nov 12)*
September 30, 2026	due November 9 (staleness date March 1, 2027)*	due November 9 (staleness date March 16, 2027)*	due November 16 (staleness date March 31, 2027)*

* For securities offerings, auditors will not provide negative assurance more than 134 days after quarter end, even if the financial statements are not yet stale for SEC purposes.

† If the Form 10-K incorporates Part III information from the proxy statement, either the definitive proxy statement must be filed by April 30 or the 10-K must be amended by that date.

For initial public offerings, delinquent filers and loss corporations, the staleness date for Q3 financial statements is 45 days after fiscal year end.

Accommodation for Timely Filers: Staleness dates and filing deadlines do not always align, resulting in a “gap” period where financial statements are stale, but the company is not yet required to file its next periodic report. The SEC will permit the filing and effectiveness of a registration statement during this gap period for companies that have timely filed all Exchange Act reports in the last 12 months.

Accommodation for Late Filers: Extensions of five days for Form 10-Q and 15 days for Forms 10-K/11-K if the company files a Form 12b-25 by 5:30pm ET on the business day **following** the original deadline.

OTHER FILING DEADLINES IN 2026	
Form 3	10 days after becoming a Section 16 insider or the effective date of the initial registration statement
Form 4	Two business days after the transaction date
Form 5	February 17 (45 days after fiscal year-end)
Form 8-K	Typically four business days after a triggering event
Form SD	Conflict Minerals: June 1 (the first business day on or after May 31) Resource Extraction Issuers: September 28 (270 days after fiscal year-end)
Form 11-K	90 days after the plan's fiscal year-end, provided that plans subject to ERISA may file the plan statements within 180 days of that date
Schedule 13D	Five business days after acquiring more than 5% beneficial ownership Amend within two business days of any material change, including a 1% change in beneficial ownership
Schedule 13G	45 days after quarter in which a qualified institutional or exempt investor acquires more than 5% beneficial ownership (February 17, May 15, August 14, November 16) Five business days after a passive investor acquires more than 5% beneficial ownership Amend within 45 days after quarter in which there is any material change in the information last reported (February 17, May 15, August 14, November 16) Shorter deadlines for qualified institutional or passive investors whose ownership exceeds 10%
Form 13F	45 days after calendar year end and each of the first three quarters thereafter (February 17, May 15, August 14, November 16)
Form N-PX	No later than August 31

EDGAR hours: 6:00am to 10:00pm ET, weekdays, excluding federal holidays. Most SEC filings must be completed by 5:30pm ET to receive the same-day filing date. Section 16 filings (Forms 3, 4 or 5), Form 144, Schedule 14N, Rule 462(b) filings, Schedule 13D and Schedule 13G receive the same-day filing date if filed before 10:00pm ET.

While the NYSE and Nasdaq remain open on Veterans Day and Columbus Day, the SEC is closed and does not accept EDGAR filings. The SEC is open on Good Friday, though the NYSE and Nasdaq are closed.

Types of Filers

A “large accelerated filer” is a company that (a) had an aggregate worldwide market value of the company’s voting and non-voting equity held by non-affiliates (or public float) of \$700 million or more as of the last business day of its most recently completed second fiscal quarter, (b) has been subject to the reporting requirements of Exchange Act Section 13(a) or 15(d) for at least 12 calendar months, (c) has previously filed at least one annual report under Exchange Act Section 13(a) or 15(d), and (d) is not eligible for smaller reporting company status because it does not meet the revenue test.

An “accelerated filer” is a company that (a) had a public float of \$75 million or more, but less than \$700 million, as of the last business day of its most recently completed second fiscal quarter, (b) has been subject to the reporting requirements of Exchange Act Section 13(a) or 15(d) for at least 12 calendar months, (c) has previously filed at least one annual report under Exchange Act Section 13(a) or 15(d), and (d) is not eligible for smaller reporting company status because it does not meet the revenue test.

A “smaller reporting company” is a reporting company that has (a) a public float of less than \$250 million or (b) less than \$100 million in annual revenues and a public float of less than \$700 million (including having no public float).

A “delinquent filer” is a company that files annual, quarterly, and other reports under Section 13 or 15(d) of the Exchange Act but has not yet filed all reports that are due. A “loss corporation” is a company that (a) does not expect to report income, after taxes, for the most recent fiscal year, or (b) did not report income, after taxes, in at least one of the two previous fiscal years.

A “non-accelerated filer” is a company other than a large accelerated filer or an accelerated filer.



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