

Document Due Dates

10-Q

- Large accelerated filers – 40 days from period end date
- Accelerated filers – 40 days from period end date
- Non-Accelerated filers – 45 days from period end date
- Form 12b-25 (Form NT 10-Q) – Needs to be filed no later than 1 day after the filing date. The 10-Q is then due 5 days from the filing date

10-K

- Large accelerated filers – 60 days from period end date
- Accelerated filers – 75 days from period end date
- Non-Accelerated filers – 90 days from period end date
- Form 12b-25 (Form NT 10-K) – Needs to be filed no later than 1 day after the filing date. The 10-K is then due 15 days from the filing date

1. **Form 3** – 10 days after the individual becomes the reporting person.
2. **Form 4** – 2 business days after the transaction date.
3. **Form 5** – Within 45 days after fiscal year end.
4. **Form 8-K** – 4 business days for events specified in the items in Sections 1-6 and Section 9. See <http://www.sec.gov/answers/form8k.htm> for additional information regarding filing a Form 8-K.
5. **Form 13F-HR** – 45 days at the end of each fiscal quarter.
6. **Form 13H** – Amendments to Form 13H must be filed promptly following the end of a calendar quarter in the event that any of the information contained in a Form 13H filing becomes inaccurate for any reason.
7. **Form 20-F** – Within 4 months after fiscal year end.
8. **Form D** – An issuer must file a new notice with the SEC for each new offering of securities no later than fifteen (15) calendar days after the “date of first sale” of securities in the offering.

The date of first sale is the date on which the first investor is irrevocably contractually committed to invest, which could be the date on which the issuer receives the investor’s subscription agreement or check.

An amendment must be filed annually no later than the first anniversary of the most recent previously filed notice.

9. **SC 13G** – 45 days after fiscal year end.
10. **SC 13D** – 10 days after the acquisition of more than 5% beneficial ownership; amendments are due promptly after material changes.

If a filing date falls on the weekend or a holiday, it is due the next business day.