

## Document Due Dates

**Form 3** – 10 days after the individual becomes the reporting person.

**Form 4** – 2 business days after the transaction date.

**Form 5** – 45 days after the Issuer's fiscal year end.

**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.

**Form 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)** – No later than 1 day after the filing date. If a Form 12b-25 (Form NT 10-Q) is filed, the Form 10-Q is then due 5 days from the original filing date.

**Form 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)** – No later than 1 day after the filing date. If a Form 12b-25 (Form NT 10-K) is filed, the Form 10-K is then due 15 days from the original filing date.

**Form 13F-HR** – 45 days at the end of each fiscal quarter.

**Form 13H/A (Annual filing)** – 45 days after the end of each calendar year.

\*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.

**Form 20-F** – Within 4 months after fiscal year end.

**Form D** – An issuer must file a new notice with the SEC for each new offering of securities no later than 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.

**Form N-CEN** – All registered investment companies, other than face-amount certificate companies – 75 days after fiscal year end. Unit investment trusts – 75 days after calendar year end.

**Form N-PORT** – All registered management investment companies or an exchange-traded fund organized as a unit investment trust (other than a money market fund/small business investment company) – 30 days after the end of each month.

**Form N-PX** – All registered management investment companies, other than small business investment companies registered on Form N-5 – No later than August 31<sup>st</sup> of each year for the most recent twelve-month period ended June 30.

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

**SC 13G** – 45 days after fiscal year end.

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