

2020 SEC Filing Calendar

For Calendar Year-End Companies

SEC FILING DEADLINES		
2020 Date	Filing	Regulatory Deadline
Form 10-K for Year Ended December 31, 2019		
March 2*	Large Accelerated Filers	60 days after fiscal year end
March 16*	Accelerated Filers	75 days after fiscal year end
March 30	Non-Accelerated Filers	90 days after fiscal year end
Proxy Statement		
April 29	Definitive Proxy Statement or Form 10-K/A to add Part III information	120 days after fiscal year end
Form 20-F for Year Ended December 31, 2019		
April 30	Form 20-F (foreign private issuers)	4 months after fiscal year end
Form 10-Q for Quarter Ended March 31, 2020		
May 11*	Large Accelerated Filers and Accelerated Filers	40 days after fiscal quarter end
May 15	Non-Accelerated Filers	45 days after fiscal quarter end
Form SD for Year Ended December 31, 2019		
June 1	Form SD (Conflict Minerals)	First business day after May 31 (Sunday)
Form 10-Q for Quarter Ended June 30, 2020		
August 10*	Large Accelerated Filers and Accelerated Filers	40 days after fiscal quarter end
August 14	Non-Accelerated Filers	45 days after fiscal quarter end
Form 10-Q for Quarter Ended September 30, 2020		
November 9	Large Accelerated Filers and Accelerated Filers	40 days after fiscal quarter end
November 16*	Non-Accelerated Filers	45 days after fiscal quarter end
Section 16 and Other Reporting Deadlines		
Form 3	Within 10 days of becoming an officer, director or beneficial owner of more than 10% of a class of equity registered under the Exchange Act. However, if the issuer is registering equity for the first time, then no later than the effective date of the applicable registration statement	
Form 4	2 business days after the transaction date	
Form 5	45 days after fiscal year end	
Schedule 13G	45 days after calendar year end	
Schedule 13D	10 days after the acquisition of more than 5% beneficial ownership; amendments due promptly after material changes	
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 calendar days after the plan's fiscal year end	
Form 8-K	Within four business days of the triggering event, except (i) Regulation FD filings, must be made simultaneous with the release of the material that is the subject of the filing (if the material is intentionally released to the public), or promptly, and in no event later than 24 hours or the start of the next day's trading on the New York Stock Exchange (if the material is unintentionally released to the public), (ii) earnings press releases should be filed before any associated analyst conference call, (iii) filings related to the receipt of an auditor's restatement letter under Item 4.02 must be made within two business days, and (iv) filings reporting financial statements of acquired businesses must be filed 71 calendar days after the date that the initial report on Form 8-K must be filed	

JANUARY 2020						
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FEBRUARY 2020						
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MARCH 2020						
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APRIL 2020						
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MAY 2020						
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JUNE 2020						
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JULY 2020						
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AUGUST 2020						
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SEPTEMBER 2020						
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OCTOBER 2020						
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NOVEMBER 2020						
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DECEMBER 2020						
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- SEC and markets (NYSE and Nasdaq) closed
- SEC closed, markets (NYSE and Nasdaq) open
- Markets (NYSE and Nasdaq) closed, SEC open
- Early market close (1pm ET)
- Large accelerated filer periodic report deadline
- Accelerated filer periodic report deadline
- Non-accelerated filer periodic report deadline
- Other filing deadlines
- Financial staleness date
- 2021 filer status measurement date under Rule 12b-2

*Deadline falls on a weekend or holiday; date reflects an extension to the next business day

EDGAR FILING HOURS:

EDGAR filings may be submitted between 6:00 a.m. and 10:00 p.m. (ET) on weekdays, excluding U.S. federal holidays. Filings submitted after 5:30 p.m. (ET) receive the next business day's filing date (except Section 16 filings and registration statements or post-effective amendments thereto filed pursuant to Rule 462(b), which receive the actual date of filing).

NOTIFICATION OF INABILITY TO TIMELY FILE:

If an issuer is unable to timely file all or any portion of Forms 10-Q, 10-K or 20-F, and if the reasons causing the inability to file timely could not be eliminated by the issuer without unreasonable effort or expense, it must file a Form 12b-25 disclosing its inability to file the report timely and the reasons therefore. The Form 12b-25 must be filed no later than 5:30p.m. (ET) on the next business day after the original filing deadline. The report will be deemed filed on the prescribed due date if the issuer files such report no later than (i) fifteen calendar days following the prescribed due date for Form 10-K and 20-F or (ii) five calendar days following the prescribed due date for Form 10-Q.

FINANCIAL STATEMENT "STALENESS" DATES FOR DOMESTIC FILERS WITH DECEMBER 31 FISCAL YEAR END**		
2020 Staleness Date (Last date financials may be used)	Financial Statement	Regulatory Deadline
Large Accelerated Filers and Accelerated Filers		
March 2*	2019 Q3 financial statements of Large Accelerated Filers	60 days after fiscal year end (December 31, 2019)
March 16*	2019 Q3 financial statements of Accelerated Filers	75 days after fiscal year end (December 31, 2019)
May 8	2019 year-end financial statements of Large Accelerated Filers and Accelerated Filers	129 days after fiscal year end (December 31, 2019)
August 7	2020 Q1 financial statements of Large Accelerated Filers and Accelerated Filers	129 days after Q1 end (March 31, 2020)
November 6	2020 Q2 financial statements of Large Accelerated Filers and Accelerated Filers	129 days after Q2 end (June 30, 2020)
IPOs, Delinquent Filers, Loss Corporations and Other Filers		
February 14	2019 Q3 financial statements for initial public offerings, delinquent filers and loss corporations	45 days after fiscal year end (December 31, 2019)
March 30	2019 Q3 financial statements of all other filers	90 days after fiscal year end (December 31, 2019)
May 13	2019 year-end financial statements of all other filers	134 days after fiscal year end (December 31, 2019)
August 12	2020 Q1 financial statements of all other filers	134 days after Q1 end (March 31, 2020)
November 12*	2020 Q2 financial statements of all other filers	134 days after Q2 end (June 30, 2020)

*Deadline falls on a weekend or holiday; date reflects an extension to the next business day

**Financial statements for Foreign Private Issuers become stale later than financial statements of domestic issuers. Generally, annual audited financial statements of Foreign Private Issuers become stale after 15 months (i.e., on March 31, 2021 for December 31, 2019 audited financial statements), except in certain circumstances related to (i) IPOs (if the issuer is not public in another jurisdiction, the financial statements must be not older than 12 months prior to the registration statement, i.e., December 31, 2019 audited financial statements can be used no later than December 31, 2020, unless the SEC waives this requirement for undue hardship) or (ii) offerings in connection with (a) pro rata rights offerings granted to all security holders of a particular class, (b) a dividend or interest reinvestment plan or (c) the conversion of outstanding convertible securities or exercise of outstanding warrants (in all cases, the financial statements can be up to 18 months old at the time of the offering, i.e., June 30, 2021 for December 31, 2019 audited financial statements). Foreign Private Issuers must provide unaudited interim financial statements either in accordance with, or reconciled to, US GAAP or IASB IFRS for the first six months of the year if the registration statement becomes effective more than nine months after the end of the last audited fiscal year (i.e., September 30, 2020 for issuers with a December 31, 2019 year-end).

FOR MORE INFORMATION

If you have any questions about the calendar or other SEC matters, please contact:

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