

2026 SEC Filing Deadline Calendar

SEC deadlines for companies with December 31, 2025 fiscal year-end¹

As of October 1, 2025

WINSTON
& STRAWN
LLP

JANUARY

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

JULY

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

OCTOBER

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MAY

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AUGUST

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MARCH

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JUNE

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

SEPTEMBER

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

DECEMBER

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- Large Accelerated Filers ● Accelerated Filers ◆ Non-Accelerated Filers
◀ Definitive Proxy Statement ▶ Foreign Private Issuers ◆ SEC Holidays

- Deadlines may be calculated for companies with non-calendar-year fiscal year-ends using the applicable number of days after year-end.
- When the deadline falls on a weekend or holiday, the deadline is extended to the next business day pursuant to Rule 0-3(a) under the Securities Exchange Act of 1934, as amended.

BENEFICIAL OWNERSHIP FILING DEADLINES

Form 3	Within 10 days of becoming an officer, director, or beneficial owner of more than 10% of a class of equity securities registered under the Exchange Act; if the issuer is registering equity for the first time, then by 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 (February 17 ²)
Schedule 13G	45 days after the quarter-end in which a qualified institutional or exempt investor crosses the 5% beneficial ownership threshold (5 business days for passive investors); amendments due within 45 days after the end of the quarter in which there are any material changes in the information last reported. (Shorter deadlines apply to QILs or passive investors whose ownership exceeds 10%.)
Schedule 13D	5 business days after acquiring more than 5% beneficial ownership; amendments due within 2 business days after material changes in information

OTHER REPORTING DEADLINES

Form 8-K	4 business days after occurrence of a triggering event
Form SD (Conflict Minerals)	Due no later than May 31 of each year (due June 1, 2026 ³)
Form SD (Resource Extraction)	Due no later than 270 days after the fiscal year end (due September 28, 2026 ³)
Form 13F	45 days after calendar year-end and after each of the first three quarter-ends (February 17, May 15, August 14, and November 16, 2026)
Form 11-K	90 days after plan's fiscal year-end (March 31, 2026); plans subject to ERISA may file the plan statements within 180 calendar days after plan's fiscal year-end (June 29, 2026)

FORM 10-K DEADLINES*

Large Accelerated Filers

March 2²

60 days after fiscal year-end

Accelerated Filers

March 16

75 days after fiscal year-end

Non-Accelerated Filers

March 31

90 days after fiscal year-end

* 15-day extension available with a timely
Form 12b-25 filing

FORM 20-F DEADLINE[†]

Foreign Private Issuers

April 30

4 months after fiscal year-end

[†] 15-day extension available with a timely
Form 12b-25 filing

FORM 40-F DEADLINE

Canadian Foreign Private Issuers
qualifying for the Multi-Jurisdictional
Disclosure System

**Same day annual report is due to be
filed in Canada**

FORM 10-Q DEADLINES**

Large Accelerated Filers and
Accelerated Filers

**May 11², August 10², and
November 9**

40 days after each quarter-end

Non-Accelerated Filers

May 15, August 14, and November 16²

45 days after each quarter-end

** 5-day extension available with a timely
Form 12b-25 filing

DEFINITIVE PROXY STATEMENT (DEF 14A)

or information statement if Part III of
Form 10-K incorporates information
from proxy by reference

April 30

120 days after fiscal year-end

EDGAR filings may be made 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, Schedule 13D/13G filings and Rule 462(b) registration statements, which receive the actual filing date).

NYSE and Nasdaq trading hours generally are 9:30 a.m. to 4:00 p.m. ET. NYSE and Nasdaq each have rules requiring listed companies to provide them with advance notice of disclosures of material information (NYSE Listed Company Manual Section 202.06; NYSE American Company Guide, Part 4; Nasdaq Marketplace Rule 5250).

FILER TYPES¹

Large Accelerated Filers	Companies with an aggregate market value held by non-affiliates (or “public float”) of at least \$700 million ² that have been subject to reporting requirements under Section 13(a) or 15(d) of the Exchange Act for at least 12 months, and have previously filed at least one annual report under such requirements. Issuers that qualify as “smaller reporting companies” ³ and that have annual revenue of less than \$100 million in the most recent fiscal year for which audited financial statements are available are excluded from the Large Accelerated Filer definition. Once a company is a Large Accelerated Filer, its public float must fall below \$560 million ² to lose its status.
Accelerated Filers	Companies with public float of \$75 million or more, but less than \$700 million, ² that have been subject to reporting requirements under Section 13(a) or 15(d) of the Exchange Act for at least 12 months, and have previously filed at least one annual report under such requirements, or if a company was previously a Large Accelerated Filer, with public float of \$60 million or more, but less than \$560 million. Issuers that qualify as “smaller reporting companies” ³ and that have annual revenue of less than \$100 million in the most recent fiscal year for which audited financial statements are available are excluded from the Accelerated Filer definition. Once a company is an Accelerated Filer, its public float must fall below \$60 million ² to lose its status.
Non-Accelerated Filers	Companies with a public float of less than \$75 million. ²

1. Companies should assess their filing status at the end of their second fiscal quarter and reflect any change in status on the cover page of their subsequent Form 10-K.
2. All public float values are taken as of the last business day of the most recently completed second fiscal quarter.
3. A company qualifies as a “smaller reporting company” if it has a float of less than \$250 million or has less than \$100 million in annual revenues and either no public float or a public float of less than \$700 million.