

2023 SEC Reporting Calendar

JANUARY						
Su	M	T	W	Th	F	S
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	M	T	W	Th	F	S
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12	13	14	15	16	17	18
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26	27	28				

MARCH						
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APRIL						
Su	M	T	W	Th	F	S
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30						

MAY						
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28	29	30	31			

JUNE						
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JULY						
Su	M	T	W	Th	F	S
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30	31					

AUGUST						
Su	M	T	W	Th	F	S
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SEPTEMBER						
Su	M	T	W	Th	F	S
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OCTOBER						
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NOVEMBER						
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DECEMBER						
Su	M	T	W	Th	F	S
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31						

- SEC Holidays
- Accelerated Filer
- Foreign Private Issuer
- Large Accelerated Filer
- Non-Accelerated Filer
- Proxy Statements

The above calendar assumes a December 31 fiscal year end. If a filing deadline falls on a weekend or a holiday, the filing is due the next business day.

This calendar reflects SEC filing deadlines only. Listed companies, including foreign private issuers, may have additional filing obligations with the securities exchange upon which they are listed.

Filing Deadlines

Large Accelerated Filer

- *Annual Report on Form 10-K* – March 1 (60 days after fiscal year end)
- *Quarterly Report on Form 10-Q* – May 10 (Q1 report), August 9 (Q2 report), November 9 (Q3 report) (40 days after fiscal quarter end)

Accelerated Filer

- *Annual Report on Form 10-K* – March 16 (75 days after fiscal year end)
- *Quarterly Report on Form 10-Q* – May 10 (Q1 report), August 9 (Q2 report), November 9 (Q3 report) (40 days after fiscal quarter end)

Non-Accelerated Filer

- *Annual Report on Form 10-K* – March 31 (90 days after fiscal year end)
- *Quarterly Report on Form 10-Q* – May 15 (Q1 report), August 14 (Q2 report), November 14 (Q3 report) (45 days after fiscal quarter end)

Foreign Private Issuer

- *Form 20-F* – May 1 (4 months after fiscal year end)

* Pursuant to the SEC's rules regarding *Insider Trading Arrangements and Related Disclosures*, adopted on December 14, 2022, gifts that are made on or after April 23, 2023 are no longer reportable on Form 5 and instead must be reported on Form 4 within two business days after the transaction date.

** The SEC has proposed amendments to the filing deadlines for Schedules 13D and 13G, but as of the date of publication of this piece, final amendments have not been adopted.

Other Deadlines

Definitive proxy statement – May 1 (120 days after fiscal year end) (if Form 10-K incorporates by reference Part III information from definitive proxy statement)

Form 8-K – generally four business days after triggering event ([See our Form 8-K Quick Reference Guide](#))

Form 3 – 10 days after becoming a director, officer, or 10% beneficial owner (if IPO, no later than the effective date of the registration statement)

Form 4 – two business days after transaction date

Form 5 – 45 days after calendar year end *

Schedule 13D – 10 days after becoming a 5% beneficial owner. Amendments are due “promptly” after a material change. **

Schedule 13G – 45 days after calendar year end (for qualified institutional investors and exempt investors) or 10 days after becoming a 5% beneficial owner (for passive investors) **

Form 13F – 45 days after calendar year end and each of the first three calendar quarter ends

Extensions

Filing of a Form 12b-25 no later than one business day after the filing deadline will provide an issuer with an extension in which to file a report (15 calendar days for Forms 10-K and 20-F; five calendar days for Form 10-Q)

EDGAR Hours of Operation

Filings may be submitted to the EDGAR system from 6:00 am ET until 10:00 pm ET. Filings (other than Section 16 filings and Rule 462(b) registration statements) submitted after 5:30 pm ET will be deemed to be filed the next business day. Section 16 filings and Rule 462(b) registration statements may be submitted until the 10:00 pm ET filing deadline and will receive the same day's filing date.

About The Practice

[Nelson Mullins' Securities Team](#) works with you to raise capital for your business and help you comply with the securities laws. With more than 125 attorneys who have experience working on securities matters, our firm is positioned to help your company achieve its business goals and growth objectives. Our securities team has extensive experience representing issuers, underwriters, selling shareholders, and venture capital firms on a wide spectrum of offerings.

We view securities offerings as a process, and we help guide our clients through all phases of capital raises – from corporate formation through preparation of offering and marketing materials and regulatory filings through public reporting. Read and subscribe to our [SECurities in a SECond blog](#) if you would like to receive regular updates on securities-related news and issues.

For More Information

Erin Reeves McGinnis

Partner | Atlanta, GA
erin.reevesmcginnis@nelsonmullins.com
T: 404.322.6208

Jon Talcott

Partner | Washington, D.C.
jon.talcott@nelsonmullins.com
T: 202.689.2806

Charles Vaughn

Partner | Atlanta, GA
charles.vaughn@nelsonmullins.com
T: 404.322.6189

Gary Brown

Partner | Nashville, TN
gary.brown@nelsonmullins.com
T: 615.664.5330