

# DESKTOP REFERENCE: 2021 SEC FILINGS & STALENESS DATE

JANUARY							FEBRUARY						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	1	2	3	4	5	6	
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28						
31													

  

MARCH							APRIL						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28	29	30	

  

MAY							JUNE								
S	M	T	W	T	F	S	S	M	T	W	T	F	S		
						1					1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12		
9	10	11	12	13	14	15	13	14	15	16	17	18	19		
16	17	18	19	20	21	22	20	21	22	23	24	25	26		
23	24	25	26	27	28	29	27	28	29	30					
30	31														

  

JULY							AUGUST							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
					1	2	3	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	
11	12	13	14	15	16	17	15	16	17	18	19	20	21	
18	19	20	21	22	23	24	22	23	24	25	26	27	28	
25	26	27	28	29	30	31	29	30	31					

  

SEPTEMBER							OCTOBER									
S	M	T	W	T	F	S	S	M	T	W	T	F	S			
						1	2	3	4						1	2
5	6	7	8	9	10	11	3	4	5	6	7	8	9			
12	13	14	15	16	17	18	10	11	12	13	14	15	16			
19	20	21	22	23	24	25	17	18	19	20	21	22	23			
26	27	28	29	30			24	25	26	27	28	29	30			

  

NOVEMBER							DECEMBER											
S	M	T	W	T	F	S	S	M	T	W	T	F	S					
						1	2	3	4						1	2	3	4
7	8	9	10	11	12	13	5	6	7	8	9	10	11					
14	15	16	17	18	19	20	12	13	14	15	16	17	18					
21	22	23	24	25	26	27	19	20	21	22	23	24	25					
28	29	30					26	27	28	29	30	31						

SEC Filing Due      SEC Closed

## Periodic Report Deadlines for Filers with Year Ending December 31, 2020

Must be filed with the SEC by 5:30 PM (Eastern on the following dates in 2021)

<b>March 1</b>	Annual Report on Form 10-K Filing Date for Large Accelerated Filers
<b>March 16</b>	Annual Report on Form 10-K Filing Date for Accelerated Filers
<b>March 31</b>	Annual Report on Form 10-K Filing Date for Non-Accelerated Filers
<b>April 30</b>	Definitive proxy (or information) statement if Form 10-K Part III incorporated by reference
<b>May 10</b>	Q1 Quarterly Report on Form 10-Q Filing Date for Large Accelerated and Accelerated Filers
<b>May 17*</b>	Q1 Quarterly Report on Form 10-Q Filing Date for Non-Accelerated Filers
<b>August 9</b>	Q2 Quarterly Report on Form 10-Q Filing Date for Large Accelerated and Accelerated Filers
<b>August 16*</b>	Q2 Quarterly Report on Form 10-Q Filing Date for Non-Accelerated Filers
<b>November 9</b>	Q3 Quarterly Report on Form 10-Q Filing Date for Large Accelerated and Accelerated Filers
<b>November 15*</b>	Q3 Quarterly Report on Form 10-Q Filing Date for Non-Accelerated Filers

### Inline XBRL ("iXBRL") Requirements

- **Compliance Dates:** First Form 10-Q on or after June 15, 2019 (large accelerated filers); June 15, 2020 (accelerated filers) and June 15, 2021 (all others)
- **Cover Page:** iXBRL filers to tag all data on the cover pages for Forms 8-K, 10-Q, 10-K, 20-F and 40-F
- **Exhibit Index:** iXBRL filers to identify any Rule 405 Interactive Data File as Exhibit 101 and any Rule 406 Cover Page Interactive Data File as Exhibit 104

## When Do Financial Statements of Stale for Registered Offerings?

At the close of business on the following dates in 2021 (for issuers with a fiscal year ended December 31, 2020)

<b>February 16*</b>	Q3 Financial Statements for IPOs, Loss Corporations, and Delinquent Filers
<b>March 1</b>	Q3 Financial Statements of Large Accelerated Filers
<b>March 16</b>	Q3 Financial Statements of Accelerated Filers
<b>March 31</b>	Q3 Financial Statements of Non-Accelerated Filers
<b>May 10*</b>	Year-End Financial Statements of Large Accelerated and Accelerated Filers
<b>May 14</b>	Year-End Financial Statements of Non-Accelerated Filers
<b>August 9*</b>	Q1 Financial Statements of Large Accelerated and Accelerated Filers
<b>August 12</b>	Q1 Financial Statements of Non-Accelerated Filers
<b>November 8*</b>	Q2 Financial Statements of Large Accelerated and Accelerated Filers
<b>November 12*</b>	Q1 Financial Statements of Non-Accelerated Filers

A "Loss Corporation" does not expect to report positive income after taxes but before extraordinary items and the cumulative effect of a change in accounting principle for (a) the most recently ended fiscal year and (b) at least one of the two prior fiscal years.

A "Large Accelerated Filer" has an aggregate market value held by non-affiliates of \$700m or more as of the last business day of the most recent Q2. Once you are in, you have to fall below \$560m to get out or meet the applicable smaller reporting company revenue test.

An "Accelerated Filer" has an aggregate market value held by non-affiliates of greater than \$75m but less than \$700m as of the last business day of the most recent Q2 (unless you were previously a Large Accelerated Filer, in which case the range is \$50-500m). Once you are in, you have to fall below \$60m to get out or meet the applicable smaller reporting company revenue test.

A "Non-Accelerated Filer" has an aggregate market value held by non-affiliates of less than \$75m as of the last business day of the most recent Q2.

**Special Accommodation for Timely Filers:** Staleness dates do not correspond exactly with the Form 10-Q filing deadlines because the 10-Q deadlines run from the end of the most recently ended quarter, whereas the staleness dates run from the end of the preceding quarter. However, the SEC Staff generally provides an accommodation for repeat issuers that have been timely filers for the past 12 months by allowing such issuers' registration statements to become effective during the gap period between the staleness dates shown above and the nearest 10-Q filing deadline, absent unusual circumstances. As a result, for most repeat issuers, the effective staleness dates is the same as the applicable 10-K or 10-Q filing deadline.