

DESKTOP REFERENCE: 2024 SEC FILINGS & STALENESS DATES

January							February						
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		
March							April						
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	29	30				
31													
May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						
July							August						
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	31
September							October						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7			1	2	3	4	5
8	9	10	11	12	13	14	6	7	8	9	10	11	12
15	16	17	18	19	20	21	13	14	15	16	17	18	19
22	23	24	25	26	27	28	20	21	22	23	24	25	26
29	30						27	28	29	30	31		
November							December						
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	8	9	10	11	12	13	14
10	11	12	13	14	15	16	15	16	17	18	19	20	21
17	18	19	20	21	22	23	22	23	24	25	26	27	28
24	25	26	27	28	29	30	29	30	31				

SEC Filing Due SEC Closed

SEC filing deadlines for companies with December 31st fiscal year end

Must be filed with the SEC by 5:30 PM (Eastern on the following dates in 2024)

February 29	Annual Report on Form 10-K Filing Date for Large Accelerated Filers
March 15	Annual Report on Form 10-K Filing Date for Accelerated Filers
April 1	Annual Report on Form 10-K Filing Date for Non-Accelerated Filers
April 29	Definitive proxy (or information) statement if Form 10-K Part III incorporates information from proxy by reference
May 10	Q1 Quarterly Report on Form 10-Q Filing Date for Large Accelerated and Accelerated Filers
May 15	Q1 Quarterly Report on Form 10-Q Filing Date for Non-Accelerated Filers
August 9	Q2 Quarterly Report on Form 10-Q Filing Date for Large Accelerated and Accelerated Filers
August 14	Q2 Quarterly Report on Form 10-Q Filing Date for Non-Accelerated Filers
November 12	Q3 Quarterly Report on Form 10-Q Filing Date for Large Accelerated and Accelerated Filers
November 14	Q3 Quarterly Report on Form 10-Q Filing Date for Non-Accelerated Filers

Inline XBRL ("iXBRL") Requirements

- ! **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 Go Stale for Registered Offerings?

At the close of business on the following dates in 2024 (for issuers with a fiscal year ended December 31, 2023)

February 14	Q3 Financial Statements for IPOs, Loss Corporations, and Delinquent Filers
February 29	Q3 Financial Statements of Large Accelerated Filers
March 15	Q3 Financial Statements of Accelerated Filers
April 1	Q3 Financial Statements of Non-Accelerated Filers
May 8	Year-End Financial Statements of Large Accelerated and Accelerated Filers
May 13	Year-End Financial Statements of Non-Accelerated Filers
August 7	Q1 Financial Statements of Large Accelerated and Accelerated Filers
August 12	Q1 Financial Statements of Non-Accelerated Filers
November 6	Q2 Financial Statements of Large Accelerated and Accelerated Filers
November 12	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 (less than \$100 million in annual revenues).

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 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.

Lucosky Brookman LLP's main office is located at 101 Wood Avenue South, 5th Floor, Woodbridge, NJ 08830 and its New York office is located at 111 Broadway, Suite 807, New York, NY 10006. Our main telephone number is 732-395-4400 and our facsimile number is 732-395-4401. Our website is located at www.lucbro.com.

If you have any questions regarding the matters described herein or should you wish to discuss these matters further, please do not hesitate to contact the firm's managing partner, Joseph Lucosky (732-395-4400; jlucosky@lucbro.com), or the attorney with whom you regularly work.

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