### 10-K for Year Ended December 31, 2018

<table>
<thead>
<tr>
<th>Date</th>
<th>Filer</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 1</td>
<td>Large Accelerated Filers</td>
<td>60 days after fiscal year end</td>
</tr>
<tr>
<td>March 18*</td>
<td>Accelerated Filers</td>
<td>75 days after fiscal year end</td>
</tr>
<tr>
<td>April 1*</td>
<td>Non-Accelerated Filers</td>
<td>90 days after fiscal year end</td>
</tr>
<tr>
<td>April 30</td>
<td>Definitive proxy statement (or information statement) if Part III of Form 10-K incorporates information from proxy by reference</td>
<td>120 days after fiscal year end</td>
</tr>
</tbody>
</table>

### Form 20-F for Year Ended December 31, 2018

<table>
<thead>
<tr>
<th>Date</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 30</td>
<td>4 months after fiscal year end</td>
</tr>
</tbody>
</table>

### 10-Q for Quarter Ended March 31, 2019

<table>
<thead>
<tr>
<th>Date</th>
<th>Filer</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 10</td>
<td>Large Accelerated and Accelerated Filers</td>
<td>40 days after fiscal quarter end</td>
</tr>
<tr>
<td>May 15</td>
<td>Non-Accelerated Filers</td>
<td>45 days after fiscal quarter end</td>
</tr>
</tbody>
</table>

### 10-Q for Quarter Ended June 30, 2019

<table>
<thead>
<tr>
<th>Date</th>
<th>Filer</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 9</td>
<td>Large Accelerated and Accelerated Filers</td>
<td>40 days after fiscal quarter end</td>
</tr>
<tr>
<td>August 14</td>
<td>Non-Accelerated Filers</td>
<td>45 days after fiscal quarter end</td>
</tr>
</tbody>
</table>

### 10-Q for Quarter Ended September 30, 2019

<table>
<thead>
<tr>
<th>Date</th>
<th>Filer</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 12</td>
<td>Large Accelerated and Accelerated Filers</td>
<td>40 days after fiscal quarter end</td>
</tr>
<tr>
<td>November 14</td>
<td>Non-Accelerated Filers</td>
<td>45 days after fiscal quarter end</td>
</tr>
</tbody>
</table>

### Other Filing Deadlines

- **Form 3**: Within 10 days of becoming an officer, director or beneficial owner of more than 10 percent of a class of equity registered under the Securities Exchange Act of 1934, as amended (Exchange Act); however, 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 14).
- **Schedule 13G**: 45 days after calendar year end (February 14).
- **Schedule 13D**: 10 days after acquiring more than 5 percent beneficial ownership; amendments due promptly after material changes.
- **Form 13F**: 45 days after calendar year end and after each of the first three quarters.
- **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.

* Reflects deadline in light of weekends and holidays. When the filing date falls on a weekend or holiday, the deadline is extended to the next business day. See Exchange Act Rule 0-31a.

EDGAR filings may be made between 6:00 a.m. and 10:00 p.m. (ET) on weekdays (excluding holidays). Filings submitted after 5:30 p.m. receive the next business day’s filing date (except Section 16 filings and Rule 462(b) registration statements, which receive the actual filing date).

**Rule 12b-25** provides an extension of the SEC’s filing deadline. Filing a Form 12b-25 with the SEC no later than one business day after the filing deadline for a Form 10-Q or 10-K report will provide an issuer with an automatic extension of the filing deadline of such report (15 additional calendar days to file a late 10-K and five additional calendar days to file a late 10-Q). If a report is filed within such extension period, the report is deemed to have been timely filed.
### Capital Markets Alert

**2019 Financial Statement ‘Staleness’ Dates for Calendar Year End Companies**

<table>
<thead>
<tr>
<th>‘Staleness’ Date</th>
<th>Financial Statement</th>
<th>Staleness Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 14</td>
<td>2018 Q3 financial statements for initial public offerings, Delinquent Filers and Loss Corporation</td>
<td>45 days after year end</td>
</tr>
<tr>
<td>March 1</td>
<td>2018 Q3 financial statements for Large Accelerated Filers</td>
<td>60 days after year end</td>
</tr>
<tr>
<td>March 18&lt;sup&gt;2&lt;/sup&gt;</td>
<td>2018 Q3 financial statements for Accelerated Filers</td>
<td>75 days after year end</td>
</tr>
<tr>
<td>April 1&lt;sup&gt;2&lt;/sup&gt;</td>
<td>2018 Q3 financial statements for all other filers</td>
<td>90 days after year end</td>
</tr>
<tr>
<td>May 9</td>
<td>2018 year end financial statements for Large Accelerated Filers and Accelerated Filers</td>
<td>129 days after year end</td>
</tr>
<tr>
<td>May 14</td>
<td>2018 year end financial statements for all other filers</td>
<td>134 days after year end</td>
</tr>
<tr>
<td>August 7</td>
<td>2019 Q1 financial statements for Large Accelerated Filers and Accelerated Filers</td>
<td>129 days after Q1 end</td>
</tr>
<tr>
<td>August 12</td>
<td>2019 Q1 financial statements for all other filers</td>
<td>134 days after Q1 end</td>
</tr>
<tr>
<td>November 6</td>
<td>2019 Q2 financial statements for Large Accelerated Filers and Accelerated Filers</td>
<td>129 days after Q2 end</td>
</tr>
<tr>
<td>November 12&lt;sup&gt;2&lt;/sup&gt;</td>
<td>2019 Q2 financial statements for all other filers</td>
<td>134 days after Q2 end</td>
</tr>
</tbody>
</table>

**Practice Note Regarding Omission of Certain Financial Statements**

Pursuant to SEC Staff guidance issued on August 17, 2017, emerging growth companies (EGCs) and non-EGCs conducting IPOs, follow-on offerings within one year of the company’s IPO and initial registrations under the Exchange Act are permitted to omit annual and interim financials and the related MD&A disclosure that they reasonably believe will not be required to be presented separately at the time they launch their public offering, in the case of EGCs, and file publicly, in the case of non-EGCs and any issuer conducting an initial Exchange Act registration. See our August 22, 2017 client alert.

**Practice Note for Foreign Private Issuers (FPIs)**

Generally, FPIs may use audited financial statements that are up to 15 months old at the time of effectiveness, except in certain instances. For example, in an IPO by an FPI that is not already listed in another jurisdiction, the audited financial statements may not be older than 12 months at the time of filing and at the time of effectiveness unless the FPI is able to represent adequately to the SEC that it is not required to “comply with this requirement in any other jurisdiction outside the United States and that complying with the requirement is impracticable or involves undue hardship.” For a registration statement that becomes effective more than nine months after the end of the last audited fiscal year, unaudited interim financial statements covering at least the first six months of the fiscal year (or more current financials, if published) are required.

**Special Accommodation for Gap Periods**

Staleness dates do not always align with Exchange Act reporting deadlines, resulting in a gap during which a registration statement may not be filed or declared effective. However, the SEC typically allows for the filing or effectiveness of a registration statement during gap periods for issuers that have timely filed all Exchange Act reports in the last 12 months, making the staleness date the same as the Exchange Act reporting deadline. As a condition, the SEC may require confirmation that the quarterly report will be timely filed and that there have been no material trends, events or transactions that arose after the date of the latest balance sheet included in the filing that would materially affect an investor’s understanding of the issuer’s financial condition and results of operations. See “Division of Corporation Finance Financial Reporting Manual,” Section 1220.

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1 See Reg S-X Rule 3-12.
2 Reflects deadlines in light of weekends and holidays. If the regulatory staleness date falls on a weekend or holiday, the staleness date is extended to the next business day. See Securities Act Rule 417.
3 A “Delinquent Filer” means a registrant that files annual, quarterly and other reports pursuant to the Exchange Act, but all reports due have not been filed.
4 Assumes that the filer is not a Delinquent Filer or Loss Corporation.

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Capital Markets Alert

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