

2023 Financial Statement Filing Deadlines and Staleness Calendar



JANUARY '23							FEBRUARY '23							MARCH '23							APRIL '23						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	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				1	2	3	4							1
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11	2	3	4	5	6	7	8
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18	9	10	11	12	13	14	15
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25	16	17	18	19	20	21	22
29	30	31	26	27	28	26	27	28	29	30	31	23	24	25	26	27	28	29									
																				30							

MAY '23							JUNE '23							JULY '23							AUGUST '23						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3							1			1	2	3	4	5
7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12
14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19
21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
28	29	30	31	25	26	27	28	29	30	23	24	25	26	27	28	29	27	28	29	30	31						
													30	31													

SEPTEMBER '23							OCTOBER '23							NOVEMBER '23							DECEMBER '23							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
					1	2	1	2	3	4	5	6	7				1	2	3	4							1	2
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	
17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	
24	25	26	27	28	29	30	29	30	31	26	27	28	29	30	24	25	26	27	28	29	30							
																			31									

- Initial Public Filers
- Large Accelerated / Accelerated Filer Deadline
- Non Accelerated Filer Deadline
- Federal Holiday
- Large Accelerated / Accelerated Filer Stale Date
- Non Accelerated Filer Stale Date

Initial Public Offering	Registration Statement - Staleness Dates
Q3 2022	Feb 14, 2023
Annual	May 15, 2023
Q1 2023	N/A
Q2 2023	Nov 13, 2023
Q3 2023	Feb 14, 2024

Existing Filer Large Accelerated & Accelerated	Scheduled Filings - Due Dates	Registration Statement - Staleness Dates
Annual	Mar 1, 2023 (Large Accelerated Filers) Mar 16, 2023 (Accelerated Filers)	Mar 1, 2023 (Large Accelerated Filers) Mar 16, 2023 (Accelerated Filers)
Q1 2023	May 10, 2023	May 9, 2023
Q2 2023	Aug 9, 2023	Aug 7, 2023
Q3 2023	Nov 9, 2023	Nov 6, 2023
Annual	Mar 1, 2024 (Large Accelerated Filers) Mar 15, 2024 (Accelerated Filers)	Mar 1, 2024 (Large Accelerated Filers) Mar 15, 2024 (Accelerated Filers)

Existing Filer Non-Accelerated	Scheduled Filings - Due Dates	Registration Statement - Staleness Dates
Annual	Mar 31, 2023	Mar 31, 2023
Q1 2023	May 15, 2023	May 15, 2023
Q2 2023	Aug 14, 2023	Aug 14, 2023
Q3 2023	Nov 14, 2023	Nov 13, 2023
Annual	Mar 30, 2024	Mar 30, 2024

Definitions

Large Accelerated - A filer with \$700 million or more float as of the last day of most recent second fiscal quarter. Existing status requires considerations of other thresholds. See section 12b-2 of the Securities Exchange Act of 1934, as amended.

Accelerated - A filer with at least \$75 million and less than \$700 million as of the last day of the most recent second fiscal quarter. Existing status requires considerations of other thresholds. See section 12b-2 of the Securities Exchange Act of 1934, as amended.

Loss Corporation - A company that does not expect to report positive income after taxes but before extraordinary items and the cumulative effect of a change in accounting principles for the most recently ended fiscal year and at least one of the two prior fiscal years. Loss Corporations may not make a filing after 45 days after the company's fiscal year end without audited financial statements for such year. See paragraph (b) of Rule 3-12 and paragraphs (c)(1) and (c)(2) of Rule 3-01 of Regulation S-X ("Rule 3-01").

Delinquent filers - A company that does not meet the requirements of paragraph (c)(1) of Rule 3-01, which requires that the following condition is met, "a registrant that files annual, quarterly and other reports pursuant to section 13 or 15(d) of the Securities Exchange Act of 1934 and all reports due have been filed."