

**2015 SEC Filing Deadlines for Companies  
With December 31, 2014 Fiscal Year End**

10-K for Year Ended December 31, 2014		
March 2	Large Accelerated Filers	60 days after fiscal year end*
March 16	Accelerated Filers	75 days after fiscal year end
March 31	Non-Accelerated Filers	90 days after fiscal year end
April 30	Definitive proxy statement (or information statement) if Part III of Form 10-K incorporates information from proxy by reference	120 days after fiscal year end
Form 20-F for Year Ended December 31, 2014		
April 30	Form 20-F (foreign private issuers)	4 months after fiscal year end
10-Q for Quarter Ended March 31, 2015		
May 11	Large Accelerated and Accelerated Filers	40 days after fiscal quarter end*
May 15	Non-Accelerated Filers	45 days after fiscal quarter end
10-Q for Quarter Ended June 30, 2015		
August 10	Large Accelerated and Accelerated Filers	40 days after fiscal quarter end*
August 14	Non-Accelerated Filers	45 days after fiscal quarter end
10-Q for Quarter Ended September 30, 2015		
November 9	Large Accelerated and Accelerated Filers	40 days after fiscal quarter end
November 16	Non-Accelerated Filers	45 days after fiscal quarter end*
Other Filing Deadlines		
Form 3	Within 10 days of becoming an officer, director or beneficial owner of more than 10% of a class of equity registered under the 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 17).*	
Schedule 13G	45 days after calendar year end (February 17).*	
Schedule 13D	10 days after acquiring more than 5% beneficial ownership; amendments due promptly after material changes.	
Form 13F	45 days after calendar year end and after each of the first 3 quarter ends.	
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.	

EDGAR filings may be made between 6:00 a.m. – 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).

\* 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 0-3(a).

January

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December

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27	28	29	30	31		

- SEC Closed
- Large Accelerated Filer Due Date
- Accelerated Filer Due Date
- Non-Accelerated Filer Due Date
- All Filers Due Date
- Foreign Private Issuer and Proxy Statement Due Date

## 2015 Financial Statement 'Staleness' Dates

'Staleness' Date <sup>1</sup> (last date financials may be used)	Financial Statement	
February 17	2014 Q3 financial statements for initial public offerings, Delinquent Filers and Loss Corporations <sup>2</sup>	45 days after year end <sup>4</sup>
March 2	2014 Q3 financial statements for Large Accelerated Filers <sup>3</sup>	60 days after year end <sup>4</sup>
March 16	2014 Q3 financial statements for Accelerated Filers <sup>3</sup>	75 days after year end
March 31	2014 Q3 financial statements for all other filers	90 days after year end
May 11	2014 year end financial statements for Large Accelerated Filers and Accelerated Filers	129 days after year end <sup>4</sup>
May 14	2014 year end financial statements for all other filers	134 days after year end
August 7	2015 Q1 financial statements for Large Accelerated Filers and Accelerated Filers	129 days after Q1 end
August 12	2015 Q1 financial statements for all other filers	134 days after Q1 end
November 6	2015 Q2 financial statements for Large Accelerated Filers and Accelerated Filers	129 days after Q2 end
November 12	2015 Q2 financial statements for all other filers	134 days after Q2 end <sup>4</sup>

### 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. 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.<sup>5</sup>

<sup>1</sup> See Reg S-X Rule 3-12. Based on December 31, 2014 fiscal year end.

<sup>2</sup> 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 the most recently ended fiscal year and did not do so for at least one of the two prior fiscal years.

A "**Delinquent Filer**" means a registrant that files annual, quarterly and other reports pursuant to Section 13 or 15(d) of the Exchange Act, but all reports due have not been filed.

<sup>3</sup> Assumes that the filer is not a Loss Corporation or Delinquent Filer.

Generally, a "**Large Accelerated Filer**" is an issuer (a) with an aggregate worldwide market value of voting and non-voting equity held by non-affiliates of \$700 million or more (as of the last business day of the issuer's most recently completed second fiscal quarter); (b) has been subject to the requirements of Section 13(a) or 15(d) for at least 12 calendar months; and (c) has filed at least one annual report pursuant to Section 13(a) or 15(d).

Generally, an "**Accelerated Filer**" is an issuer that meets the requirements above, except the market value criterion is \$75 million or more, but less than \$700 million.

An issuer will remain a "Large Accelerated Filer" or "Accelerated Filer" until the end of the fiscal year that it meets the criterion for exiting its applicable status (less than \$500 million and more than \$50 million for Large Accelerated Filers and less than \$50 million for Accelerated Filers, calculated as of the last business day of the issuer's most recently completed second fiscal quarter). See Exchange Act Rule 12b-2 for complete definitions and the exit criteria.

<sup>4</sup> Reflects staleness date (last date financials may be used) in light of weekends and federal holidays. If the regulatory staleness date falls on a weekend or federal holiday, the staleness date is extended to the next business day. See Securities Act Rule 417.

<sup>5</sup> Instruction 2 to Item 8 of Form 20-F provides an extension of the staleness dates for foreign private issuers in connection with certain types of offerings to eliminate the gap period for issuers that only file financial statements semi-annually.

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If you have any questions regarding the matters discussed in this alert, please contact one of the attorneys listed here or your regular Skadden contact.

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