Katten

2027 SEC Filing Deadlines & Financial Statement Staleness Date Planner for Calendar Year-End Filers

The dates on this Planner aren't just filing deadlines. They affect when a public company can access the capital markets; when newer financial statements are required for a registered offering; whether auditor comfort is available; and how earnings, board, committee and annual meeting processes are scheduled. This Planner is designed for legal, finance, accounting, treasury, corporate development, investor relations and board/governance teams. **Working backward from key dates can help avoid delays, compressed review periods and transaction timing issues**. A few dates are particularly important:

- **Are you planning a registered financing?** Check financial statement staleness and auditor comfort dates early. Crossing one of these dates can require more recent financial information or affect the level of auditor comfort available for the transaction.
- **Are you planning your annual meeting?** The proxy statement filing deadline is only one element of the timetable. Work backwards for board and committee approvals, shareholder proposal and nomination deadlines, compensation decisions, governance matters and meeting logistics.
- **Are you considering a transaction near quarter-end?** Consider early whether the expected signing, launch or closing date could cross a financial statement or auditor comfort cut-off, or whether underwriters might require flash numbers in advance thereof.
- **Are you working toward a deadline?** Leave room for filing logistics, particularly on high-volume EDGAR filing dates, and confirm well in advance that your filing access is set up.

What do "staleness" and "comfort" mean? A financial statement staleness date determines when newer financial statements are required for a registered offering. A comfort letter cut-off affects whether auditors can provide negative assurance based on the company's most recent audited or reviewed financial statements.

2027 SEC FILING DEADLINES		
Deadline	**Filing**	**Requirement[1]**
Form 10-K for Year Ended December 31, 2026		
March 1	Large Accelerated Filers	60 Days After FYE
March 16	Accelerated Filers	75 Days After FYE
March 31	Non-Accelerated Filers	90 Days After FYE
Proxy Statement		
April 30	Definitive Proxy Statement *or* Form 10-K/A to add Part III Information	120 Days After FYE
Form 20-F for Year Ended December 31, 2026		
April 30	Form 20-F (Foreign Private Issuers)	4 Months After FYE
Form 10-Q for Quarter Ended March 31, 2027		
May 10	Large Accelerated and Accelerated Filers	40 Days After Q1 End
May 17 *	Non-Accelerated Filers	45 Days After Q1 End
Form SD for Year Ended December 31, 2026		
June 1 *	Form SD (Conflict Minerals)	No Later Than May 31
September 27	Form SD (Resource Extraction)	270 Days After FYE
Form 10-Q for Quarter Ended / Form 10-S for Half Ended June 30, 2027 [2]		
August 9	Large Accelerated and Accelerated Filers	40 Days After Q2 End
August 16 *	Non-Accelerated Filers	45 Days After Q2 End
Form 10-Q for Quarter Ended September 30, 2027		
November 9	Large Accelerated and Accelerated Filers	40 Days After Q3 End
November 15 *	Non-Accelerated Filers	45 Days After Q3 End

2027 FINANCIAL STATEMENT "STALENESS" DATES FOR DOMESTIC FILERS [3]	
Staleness Date (Last Date Financial Statements May be Used)	**Applicable Financial Statements**
February 16 * (45 Days After FYE)	2026 Q3 Interim *for* IPOs, Delinquent Filers, and Loss Corporations
March 1 (60 Days After FYE)	2026 Q3 Interim *for* Large Accelerated Filers
March 16 (75 Days After FYE)	2026 Q3 Interim *for* Accelerated Filers
March 31 (90 Days After FYE)	2026 Q3 Interim *for* All Other Filers
May 10 * (129 Days After FYE)	2026 FYE *for* Large Accelerated Filers and Accelerated Filers
May 14 (134 Days After FYE)	2026 FYE *for* All Other Filers
August 9 * (129 days after Q1 End)	2027 Q1 Interim *for* Large Accelerated Filers and Accelerated Filers
August 12 (134 days after Q1 End)	2027 Q1 Interim *for* All Other Filers
November 8 * (129 days after Q2 End)	2027 Q2 Interim *for* Large Accelerated Filers and Accelerated Filers
November 12 * (134 days after Q2 End)	2027 Q2 Interim *for* All Other Filers

2027 COMFORT LETTER "NEGATIVE ASSURANCE" CUT-OFF DATES [4]	
Cut-Off Date (Last Date Negative Assurance Can be Provided)	**Applicable Financial Statements**
February 11 (134 Days After Q3 End)	2026 Q3 Interim
May 14 (134 Days After FYE)	2026 FYE
August 12 (134 Days After Q1 End)	2027 Q1 Interim
November 11 (134 Days After Q2 End)	2027 Q2 Interim

January 2027

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31						

February 2027

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28						

March 2027

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April 2027

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May 2027

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June 2027

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July 2027

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August 2027

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29	30	31				

September 2027

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October 2027

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24	25	26	27	28	29	30
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November 2027

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14	15	16	17	18	19	20
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December 2027

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26	27	28	29	30	31	

Legend

- SEC closed, NYSE / Nasdaq (Markets) closed
- SEC closed, Markets open
- SEC open, Markets closed
- Large Accelerated Filer deadline
- Accelerated Filer deadline
- Non-Accelerated Filer deadline
- Foreign Private Issuer deadline
- Proxy Statement *or* 10-K/A Part III deadline
- Form SD (Conflict Minerals) deadline
- Form SD (Resource Extraction) deadline
- Comfort Letter Negative Assurance cut-off date
- Financial Statement staleness date

* Deadline falls on a weekend or U.S. federal holiday and moves to the next business day. Staleness dates that fall on a weekend or holiday are also generally treated as moving to the next business day. Comfort letter cut-off dates do not move for weekends or holidays.

[1] A company that cannot file a Form 10-K, 10-Q or 20-F on time can file a Form 12b-25 (a notice of late filing) within one business day after the due date. If it does, the report is treated as timely as long as the company files it within 15 calendar days after the due date (Forms 10-K and 20-F) or 5 calendar days after the due date (Form 10-Q).

[2] The SEC has proposed two rule changes that could affect the dates in this Planner. Neither was adopted as of the date of this Planner: (a) Semiannual reporting (Release No. 33-11414, May 5, 2026): domestic registrants may elect to file a semiannual report on new Form 10-S instead of quarterly reports on Form 10-Q; and (b) filer categories (Release No. 33-11419, May 19, 2026): the current filer categories would be reduced to two, large accelerated filers and non-accelerated filers. See also Footnote 4 in respect of proposed accommodations by the Public Company Accounting Oversight Board ("PCAOB") for filers in respect of comfort letters to be delivered 135 days or more after the date of the company's prior balance sheet. This accommodation is particularly relevant to semiannual (or potential semiannual) filers as the shorter historic window can limit availability of customary negative assurance in comfort letters typically required to be delivered by underwriters in registered securities offerings.

[3] For non-U.S. companies that qualify as "foreign private issuers" (FPIs), audited annual financial statements generally become stale after 15 months (e.g., after March 31, 2027 for financial statements as of December 31, 2025). For an IPO by a company not already listed elsewhere, the limit is generally 12 months, although relief may be available in some cases. If an FPI's registration statement is dated more than nine months after its last fiscal year-end, it must also include unaudited financial statements for at least the first six months of the year (e.g., six-month financial statements as of June 30, 2027 for a registration statement dated after September 30, 2027).

[4] Under current auditing standards, an auditor can confirm in a comfort letter that it is not aware of adverse changes since the company's latest financial statements ("negative assurance") only for the first 134 days after the end of the most recent audited or reviewed period. After that, the auditor can describe only the procedures it performed and what it found. On November 3, 2026, the PCAOB (the auditing standard setter for public companies) proposed replacing the 135-day limit with the company's next filing deadline, as long as the company is current in its filings (PCAOB Release No. 2026-008; comments due January 4, 2027). The cut-off dates above reflect the current rule and would change if the proposal is adopted.