Key 2024 Dates for FPIs with FYE 12/31/23

- **Feb 12**: Staleness date for auditor comfort letter under AS 6101 (former SAS 72)
- **Apr 1**: 2023 Audited Year-End Financial Statements required for registered securities offerings
- **Apr 30**: Form 20-F due 4 months after FYE
- **May 14**: Staleness date for auditor comfort letter under AS 6101 (former SAS 72)
- **Jun 28**: FPI status determination
- **Jul 1**: Financial Statements of affiliate foreign business with YE 12/31 required under S-X Rule 3-09
- **Aug 13**: Staleness date for auditor comfort letter under AS 6101 (former SAS 72)
- **Oct 1**: 2024 Unaudited Interim Six-Month Financial Statements required for registered securities offerings
- **Nov 12**: Staleness date for auditor comfort letter under AS 6101 (former SAS 72)
- **Dec 31**: Six-Month Unaudited Financial Statement filing deadline for NYSE- and Nasdaq-listed FPIs

Key Points About Form 6-K

**WHEN MUST A FORM 6-K BE FILED**

- **Triggering events.** An FPI publicly releases information in whatever form (press release, website or social media posting, published report) that it:
  - Makes or is required to make public under home country law
  - Publicly files or is required to publicly file under stock exchange rules
  - Distributes or is required to distribute to its shareholders
- **Triggering information.** Any material developments, transactions, facts, or other information, such as:
  - Earnings information
  - M&A activity and other acquisitions or dispositions of assets
  - Changes in control or in management
  - Change in auditors
  - Events regarding the company’s securities, such as a call for redemption, stock splits, payment defaults
  - Cybersecurity incidents
  - Bankruptcies and receiverships

**IS THERE A FIXED DEADLINE FOR FILING**

No. A Form 6-K must be filed “promptly” after the relevant material is published or event occurs.

**WHAT ARE THE CONTENT REQUIREMENTS**

Form 6-K contains no line-item disclosure requirements. For example, earnings information can be long-form or short-form. Form 6-K must be in English and must be filed electronically on EDGAR.

**ARE CERTIFICATIONS REQUIRED FOR FILING**

CEOs and CFOs are not required to provide certifications for Form 6-K filings.

**FORM F-3 AND INCORPORATION BY REFERENCE**

FPIs can use their Form 6-K reports to satisfy the updating requirements of Form F-3. Our Client Alert The Secrets of Form 6-K: Getting Behind the Curtain with the FPI Wizard discusses the substantial body of market practice and lore that has developed around the complex interconnections between these two forms.
Are You a Foreign Private Issuer?

Are you incorporated or organized under the laws of a jurisdiction outside the United States?  
Yes → Are you a foreign government?  
   No → Are >50% of your voting securities directly or indirectly owned of record by US residents?  
      Yes → Are the majority of your executive officers or directors US citizens or residents?  
         Yes → You are not a Foreign Private Issuer  
         No → Are >50% of your assets located in the United States?  
            Yes → Is your business principally administered in the United States?  
               Yes → You are a Foreign Private Issuer  
               No → No  
            No → No  

For more detail on the finer points of this analysis, see our Client Alert Defining Foreign Private Issuers: Are You a Wizard or a Muggle?