

DESKTOP REFERENCE: FORM 8-K FILING EVENTS

REPORT WITHIN 4 BUSINESS DAYS EXCEPT WHERE NOTED

1 BUSINESS & OPERATIONS

(Compensation arrangements are excluded from 1.01 and covered in 5.02)

- 1.01 Entry into a Material Definitive Agreement***
 - Entry into, or material amendment of, material agreement (not made in the ordinary course of business)
 - Amendment may make an agreement material
 - Non-binding agreements are excluded
- 1.02 Termination of a Material Definitive Agreement***
 - Excludes termination as a result of expiration of the agreement by its terms or completion of obligations
- 1.03 Bankruptcy or Receivership**
 - Includes petitions and orders confirming reorganization, arrangement or liquidation
- 1.04 Mine Safety - Reporting of Shutdowns and Patterns of Violations***

2 FINANCIAL INFORMATION

- 2.01 Completion of Acquisition or Disposition of Assets**
 - Involves a significant amount of assets otherwise than in the ordinary course of business
- 2.02 Results of Operations & Financial Condition****
 - Public announcement or release disclosing material non-public information for a completed quarterly or annual fiscal period
- 2.03 Creation of a Direct Financial Obligation (DFO) or an Obligation under an Off-Balance Sheet Arrangement***
 - Must be material
 - DFO means long-term debt, finance lease, operating lease or short-term debt that arises other than in the ordinary course of business
 - Applies even if the registrant is not a party to the transaction
 - Exemption if securities are sold in a registered offering
- 2.04 Triggering Events that Accelerate or Increase a DFO or an Obligation under an Off-Balance Sheet Arrangement***
 - Must be material
 - Includes conversion from contingent to direct obligation
 - DFO includes obligations accrued as probable loss under GAAP
- 2.05 Costs Associated with Exit or Disposal Activities***
 - Commitment to an exit or disposal plan, disposal of a long-lived asset or termination of employees under a plan
 - Material charges to be incurred under GAAP and future aggregate cash charges
- 2.06 Material Impairments***
 - Determination that a material charge for impairment is required under GAAP
 - Not required if determination is made during preparation, review or audit of timely filed 10-Q or 10-K disclosing impairment charge

3 SECURITIES & TRADING MARKETS

- 3.01 Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing**
 - Notice from the US stock exchange that maintains the principal listing for any class of the registrant's common equity
 - Includes a public reprimand letter but not an early warning notice
 - Includes notice to exchange by registrant of material noncompliance with rule or listing standard, or registrant's board decision to delist
- 3.02 Unregistered Sales of Equity Securities**
 - If the securities sold constitute, in the aggregate since last filing of Item 3.02 8-K or periodic report, whichever is more recent, at least 1% of the registrant's outstanding securities (5% for smaller reporting companies)
- 3.03 Material Modification to Rights of Security Holders**
 - Any material changes to instruments defining the rights of holders of any class of registered securities
 - Working capital restrictions and limitations on payment of dividends

4 ACCOUNTANTS & FINANCIAL STATEMENTS

- 4.01 Changes in Certifying Accountant**
 - Must disclose in 8-K even if previously reported (e.g., in a 10-K, 10-Q or definitive proxy statement)
- 4.02 Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review**
 - Determination that investors should no longer rely upon previously issued financial statements*
 - Also triggered if determined by independent auditor
 - Must disclose in 8-K even if previously reported (e.g., in a 10-K, 10-Q or definitive proxy statement)

5 CORPORATE GOVERNANCE & MANAGEMENT

- 5.01 Changes in Control**
- 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers**
 - Decision regarding departure of director, NEO,[†] CEO, president, CFO, chief accounting officer, COO or person performing similar functions
 - Appointment of CEO, president, CFO, chief accounting officer, COO or person performing similar functions
 - Directors elected other than by shareholder vote
 - Entry into, or material amendment of, a compensatory plan, contract or arrangement in which CEO, CFO or NEO participates or is a party*
 - Excludes wholly owned subsidiaries of a reporting company
- 5.03 Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year**
 - Amendment to the articles or bylaws if amendment was not proposed in previously filed proxy statement
 - Change in fiscal year other than by shareholder vote or amendment to the articles or bylaws
- 5.04 Temporary Suspension of Trading Under Registrant's Employee Benefit Plans**
- 5.05 Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics**
 - Excludes technical, administrative or other non-substantive amendments
- 5.06 Change in Shell Company Status**
- 5.07 Submission of Matters to a Vote of Security Holders**
 - Include date of meeting, names of elected directors and brief description of matters voted on (including detailed vote results)
 - Disclose board's decision as to frequency of shareholder vote on executive compensation (due within 150 days of annual meeting but not later than 60 days prior to the deadline for submission of shareholder proposals for the next annual meeting)
- 5.08 Shareholder Director Nominations**
 - Deadline for shareholder notice for director nominees, if proxy access is required and annual meeting date has changed by more than 30 days from prior year or annual meeting was not held in prior year

6 ASSET-BACKED SECURITIES**7-8 OPTIONAL 8-K FILINGS**

- 7.01 Regulation FD Disclosure***
- 8.01 Other Events** (deemed important to security holders)[▲]

9 FINANCIAL STATEMENTS & EXHIBITS

- Financial statements and pro forma financial information required by Regulation S-X
- Exhibits required by S-K Item 601
- Material contracts may be filed with the next periodic report covering the period in which the contract was executed or effective [▲]

- ★ Late filing under this Item does not affect S-3 eligibility
- ❖ Will be deemed furnished and not filed
- ◆ Named Executive Officers are those for whom compensation disclosure was most recently required (S-K Item 402)
- ▲ Not required to be reported within 4 business days

DESKTOP REFERENCE: 2023 SEC FILING & STALENESS DATES

JANUARY							FEBRUARY							MARCH						
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
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25
29	30	31					26	27	28					26	27	28	29	30	31	

APRIL							MAY							JUNE						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1		1	2	3	4	5	6					1	2	3
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	
30																				

JULY							AUGUST							SEPTEMBER							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1			1	2	3	4	5							1	2
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30	
30	31																				

OCTOBER							NOVEMBER							DECEMBER							
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
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	
														31							

■ Periodic Report Due
 ■ SEC Closed
 ■ Market Holiday (NYSE & Nasdaq)

Other Filing Deadlines

Must be filed with the SEC by 5:30 PM ET (or 10:00 PM ET for Forms 3, 4, and 5)

Form 3	Within 10 days of becoming a director, officer, or beneficial owner of more than 10% of a class of voting equity securities registered under Section 12 of the Exchange Act, or by the effective date of registration statement if registering equity for the first time under Section 12	
Form 4	On the second business day following the transaction	
Form 5	Within 45 days after fiscal year end (Feb 14 if FYE is 12/31)	
Schedule 13G	<i>For institutional and legacy investors:</i> within 45 days after calendar year end (Feb 14); <i>for passive investors:</i> within 10 calendar days of acquiring more than 5% beneficial ownership of a voting security registered under Section 12; amendments generally due within 45 days after calendar year end (Feb 14), with some exceptions	
Schedule 13D	Within 10 days after acquiring more than 5% beneficial ownership of a class of voting equity securities registered under Section 12 or losing eligibility to file on Schedule 13G; amendments due promptly after material changes	
Form 13F	> Feb 14, 2023 > Aug 14, 2023 > May 15, 2023 > Nov 14, 2023	Within 45 days after calendar year end and each of the first three calendar quarter ends
Form SD	No later than May 31 of each year	
Form 20-F	Within 4 months after fiscal year end (May 1 if FYE is 12/31)	
Form 40-F	Same date the issuer's annual report is due to be filed in Canada	
Form 11-K	Within 90 days after the employee plan's fiscal year-end, or 180 days after the plan's fiscal year-end if the plan is subject to ERISA	

Periodic Report Deadlines for Filers with FYE 12/31/2022

Must be filed with the SEC by 5:30 PM ET on the following dates in 2023

Mar 1	Form 10-K for Large Accelerated Filers	60 days after 12/31
Mar 16	Form 10-K for Accelerated Filers	75 days after 12/31
Mar 31	Form 10-K for All Other Filers	90 days after 12/31
May 1*	Definitive Proxy (or Information) Statement if Part III of Form 10-K is incorporated by reference	120 days after 12/31
May 10	Form 10-Q for Large Accelerated and Accelerated Filers	40 days after 3/31
May 15	Form 10-Q Filing Date for All Other Filers	45 days after 3/31
Aug 9	Form 10-Q Filing Date for Large Accelerated and Accelerated Filers	40 days after 6/30
Aug 14	Form 10-Q Filing Date for All Other Filers	45 days after 6/30
Nov 9	Form 10-Q Filing Date for Large Accelerated and Accelerated Filers	40 days after 9/30
Nov 14	Form 10-Q Filing Date for All Other Filers	45 days after 9/30

Staleness Dates for Filers with FYE 12/31/2022

Feb 14	Q3 Financial Statements for IPOs, Loss Corporations, and Delinquent Filers	45 days after 12/31
Mar 1	Q3 Financial Statements of Large Accelerated Filers	60 days after 12/31
Mar 16	Q3 Financial Statements of Accelerated Filers	75 days after 12/31
Mar 31	Q3 Financial Statements of All Other Filers	90 days after 12/31
May 9	Year End Financial Statements of Large Accelerated and Accelerated Filers	129 days after 12/31
May 15*	Year End Financial Statements of All Other Filers	134 days after 12/31
Aug 7	Q1 Financial Statements of Large Accelerated and Accelerated Filers	129 days after 3/31
Aug 14*	Q1 Financial Statements of All Other Filers	134 days after 3/31
Nov 6	Q2 Financial Statements of Large Accelerated and Accelerated Filers	129 days after 6/30
Nov 13*	Q2 Financial Statements of All Other Filers	134 days after 6/30

* Dates reflect a permitted extension to the next business day where dates would have otherwise occurred on a weekend or federal holiday

A "**Large Accelerated Filer**" has an aggregate market value held by non-affiliates of \$700m or more as of the last business day of the most recent Q2. Once you are in, you have to fall below \$560m to get out or meet the applicable smaller reporting company revenue test.

An "**Accelerated Filer**" has an aggregate market value held by non-affiliates of greater than \$75m but less than \$700m as of the last business day of the most recent Q2 (unless you were previously a Large Accelerated Filer, in which case the range is \$60m-\$60m). Once you are in, you have to fall below \$60m to get out or meet the applicable smaller reporting company revenue test.

A "**Loss Corporation**" does not expect to report positive income after taxes but before extraordinary items and changes in accounting principles for (a) the most recently ended fiscal year and (b) at least one of the two prior fiscal years.

Special Accommodation for Timely Filers: The SEC Staff generally provides an accommodation for repeat issuers that have been timely filers for the past 12 months by allowing such issuers' registration statements to become effective during the gap period between the staleness date and nearest periodic report filing deadline, absent unusual circumstances. As a result, for most repeat issuers, the effective staleness date is the same as the applicable 10-K or 10-Q filing deadline.