

# 2026 DESKTOP REFERENCE FOR FOREIGN PRIVATE ISSUERS

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	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								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	2	3						1	2		1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													

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	2	3						1				1	2	3	4	5
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26
26	27	28	29	30	31		23	24	25	26	27	28	29	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	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		

■ Key Date for FPIs   ■ SEC Closed   ■ Market Holiday (NYSE and Nasdaq)

## 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.

## Key 2026 Dates for FPIs With FYE 31/12/25

<b>12 Feb</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after Q3 end
<b>1 Apr</b>	2024 Audited Year-End Financial Statements required for registered securities offerings	After 15th month after 2024 FYE
<b>30 Apr</b>	Form 20-F due	4 months after FYE
<b>15 May</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after FYE
<b>30 Jun</b>	FPI status determination	Last business day of second fiscal quarter
	Financial Statements of affiliate foreign business with YE 31 December required under S-X Rule 3-09	6 months after 2025 FYE
<b>13 Aug</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after Q1 end
<b>1 Oct</b>	2025 Unaudited Interim Six-Month Financial Statements required for registered securities offerings	After 9th month after 2025 FYE
<b>12 Nov</b>	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after Q2 end
<b>31 Dec</b>	Six-Month Unaudited Financial Statement filing deadline for NYSE- and Nasdaq-listed FPIs	Six months after Q2 end

## Other Filing Deadlines

<b>Schedule 13D</b>	Within 5 business days after acquiring >5% beneficial ownership or losing eligibility to file on Schedule 13G; amendments due within 2 business days after material changes		
<b>Schedule 13G</b>	For qualified institutional investors (QIIs) and legacy investors: Within 45 days after calendar quarter end † For passive investors: Within 5 business days of acquiring >5% beneficial ownership Amendments for material changes generally due within 45 days after calendar quarter end ††		
<b>Form 13F</b>	> 17* Feb > 15 May	> 14 Aug > 16* Nov	Within 45 days after calendar year-end and each of the first three calendar quarter-ends
<b>Form SD</b>	Conflict minerals: by 1 Jun* Resource extraction: Within 270 days after FYE (28 Sept* if FYE is 31 December)		
<b>Form 40-F</b>	Same date the issuer's annual report is filed in Canada		
<b>Form 11-K</b>	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		

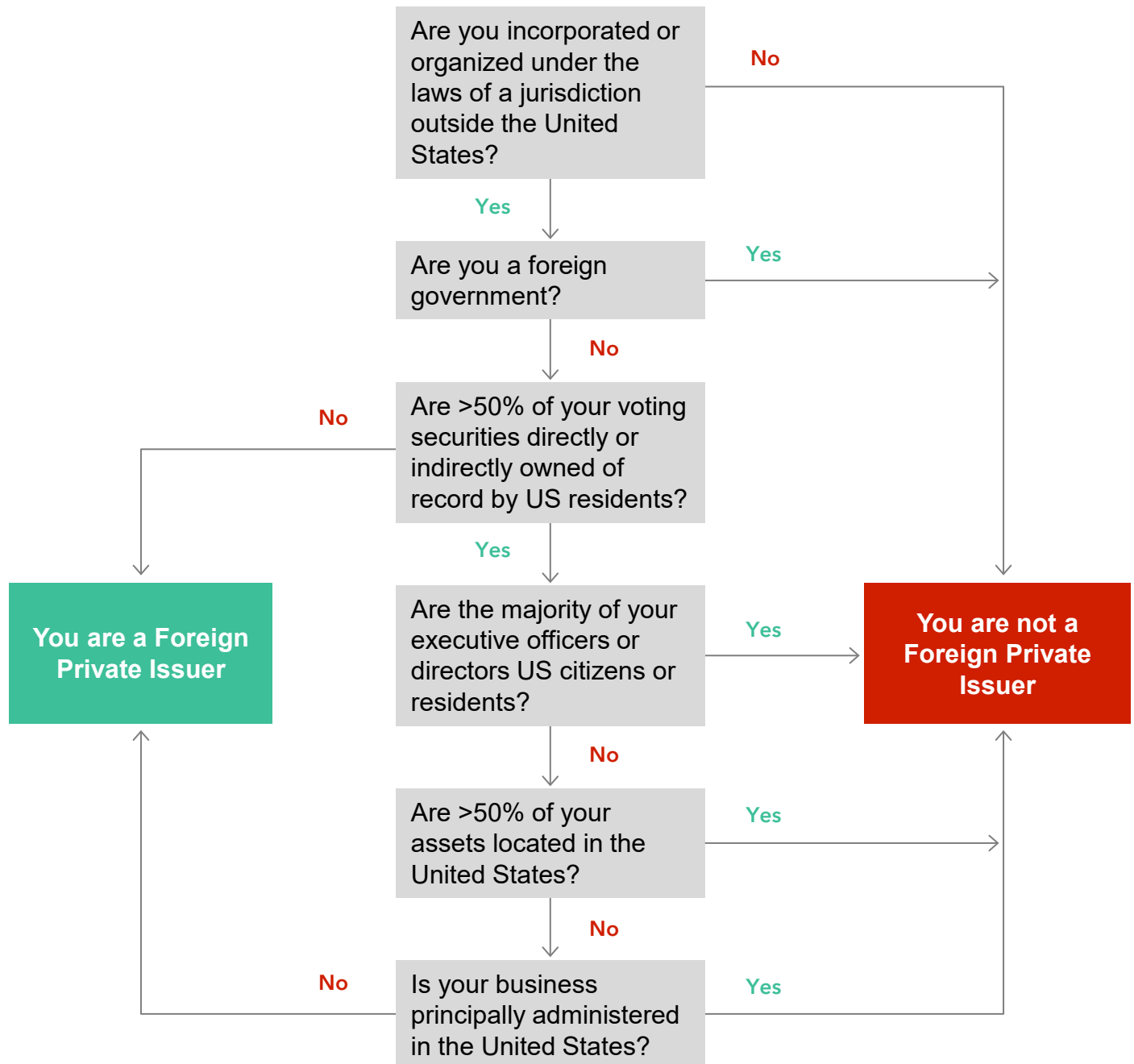
\* Dates reflect a permitted extension to the next business day where dates would have otherwise occurred on a weekend or federal holiday

† QIIs with >10% beneficial ownership as of last day of any month must file within 5 business days after month end)

†† Passive investors must amend within 2 business days of acquiring >10% and thereafter upon a ≥5% change of beneficial ownership; QIIs must amend within 5 business days after month end in which they cross 10% and thereafter upon a ≥5% change of beneficial ownership)

## 2026 DESKTOP REFERENCE FOR FOREIGN PRIVATE ISSUERS

### Are You a Foreign Private Issuer?



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?](#)

For a complete guide to being an FPI, see [The Latham FPI Guide: Accessing the US Capital Markets From Outside the United States](#)