

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	4						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				

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	4						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			

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 2026 Dates for FPIs With FYE 31/12/25

12 Feb	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after Q3 end
1 Apr	2024 Audited Year-End Financial Statements required for registered securities offerings	After 15th month after 2024 FYE
30 Apr	Form 20-F due	4 months after FYE
15 May	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after FYE
30 Jun	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
13 Aug	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after Q1 end
1 Oct	2025 Unaudited Interim Six-Month Financial Statements required for registered securities offerings	After 9th month after 2025 FYE
12 Nov	Staleness date for auditor comfort letter under AS 6101 (former SAS 72)	135 days after Q2 end
31 Dec	Six-Month Unaudited Financial Statement filing deadline for NYSE- and Nasdaq-listed FPIs	Six months after Q2 end

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.

Other Filing Deadlines

Schedule 13D	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		
Schedule 13G	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 ††		
Form 13F	> 17* Feb > 15 May	> 14 Aug > 16* Nov	Within 45 days after calendar year-end and each of the first three calendar quarter-ends
Form SD	Conflict minerals: by 1 Jun* Resource extraction: Within 270 days after FYE (28 Sept* if FYE is 31 December)		
Form 40-F	Same date the issuer's annual report is 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		

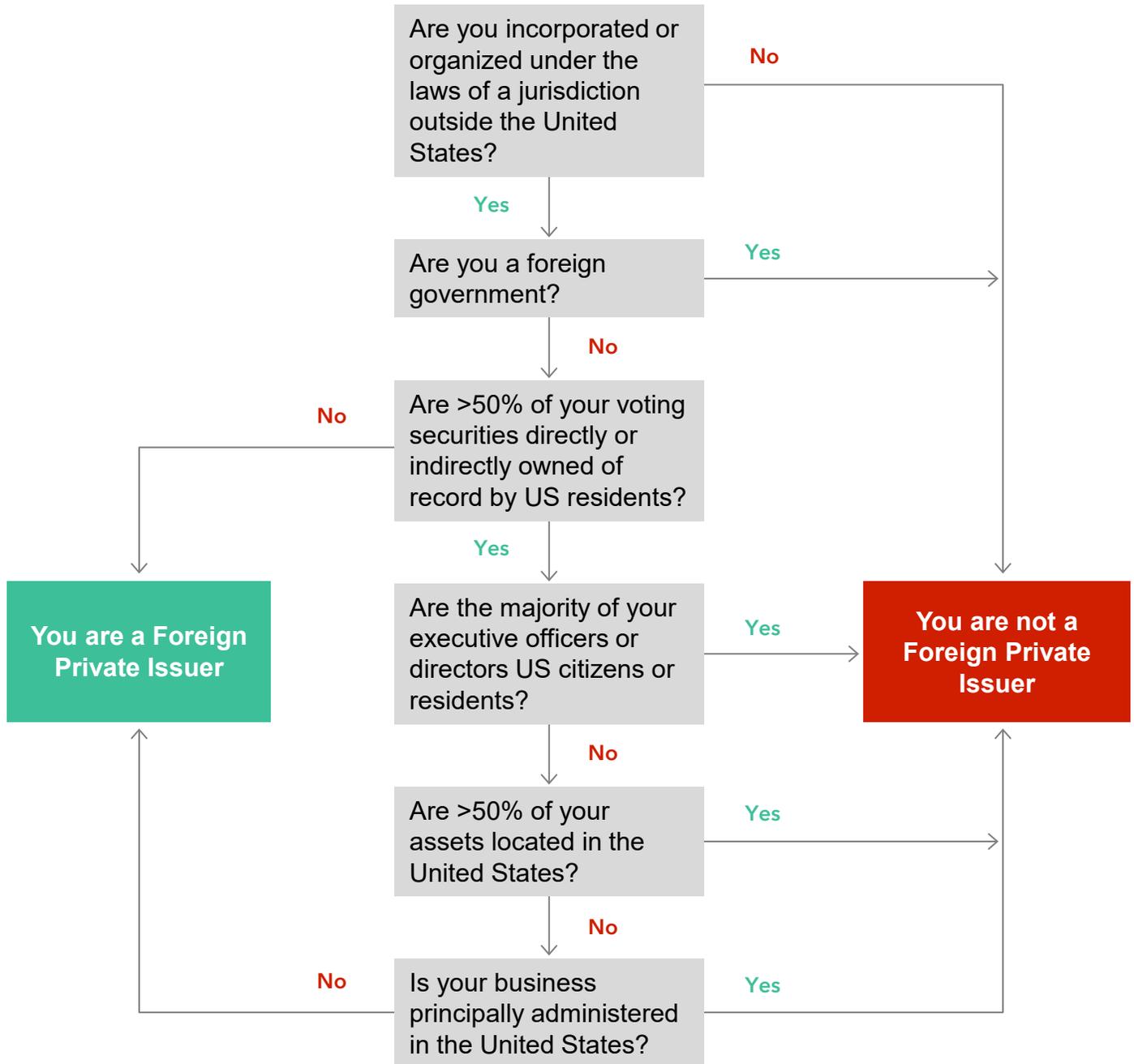
* Dates reflect a permitted extension to the next business day where dates would have otherwise occurred on a weekend or federal holiday

† 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)

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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](#)