

2018 SEC Filing Reference Guide

Dates reflect filing deadlines without regard to weekends and federal holidays, which push the deadline to the next non-weekend/non-holiday date.

	Large Accelerated Filers	Accelerated Filers	Non-Accelerated Filers and Smaller Reporting Companies
Form 10-K	60 days after fiscal year-end	75 days after fiscal year-end	90 days after fiscal year-end
Form 10-Q	40 days after quarter-end	40 days after quarter-end	45 days after quarter-end
Definitive Proxy Statement (DEF 14A)	If the Form 10-K incorporates Part III information from the proxy statement, the Form 10-K must be amended to add the incorporated material if the proxy statement is not filed by May 1 (120 days after fiscal year-end).		
Late Filing Reports (12B-25)	A notification of the inability to timely file all or any portion of a Report on Forms 10-K, 10-Q, 20-F or 11-K must be filed by 5:30 p.m. Eastern Time no later than the next business day after the original due date.		
Form 8-K	Generally, must be filed within four business days of the triggering event, except related to an issuer's receipt of an auditors' restatement letter under Item 4.02 (then, within two business days).		
Form 8-K/A	The financial statements of an acquired business (Item 9.01) must be filed no later than 71 calendar days after the date that the initial report on Form 8-K was filed.		

EDGAR Hours of Operation: All EDGAR filings may be made from 6:00 a.m. to 10:00 p.m. Eastern Time on weekdays (excluding federal holidays). Filings submitted after 5:30 p.m. Eastern Time receive the next business day's filing date (except Section 16 filings and filings pursuant to Rule 462(b), which receive the actual date of filing).

For more information, visit bit.ly/PKFTexasSECDesk.