



2025 SEC filing deadlines and financial statement staleness dates

For December 31 fiscal year-end (FYE) companies

2025 SEC FILING DEADLINES		
Deadline	Filing	Requirement ¹
Form 10-K for Year Ended December 31, 2024		
March 3*	Large Accelerated Filers	60 days after FYE
March 17*	Accelerated Filers	75 days after FYE
March 31	Non-Accelerated Filers	90 days after FYE
Proxy Statement		
April 30	Definitive Proxy Statement or Form 10-K/A to add Part III	120 days after FYE
Form 20-F for Year Ended December 31, 2024		
April 30	Form 20-F (Foreign Private Issuers)	4 months after FYE
Form 10-Q for Quarter Ended March 31, 2025		
May 12*	Large Accelerated Filers and Accelerated Filers	40 days after Q1-end
May 15	Non-Accelerated Filers	45 days after Q1-end
Form SD for Year Ended December 31, 2024		
June 2*	Form SD (Conflict Minerals)	No later than May 31
September 29*	Form SD (Resource Extraction Issuers)	270 days after FYE
Form 10-Q for Quarter Ended June 30, 2025		
August 11*	Large Accelerated Filers and Accelerated Filers	40 days after Q2-end
August 14	Non-Accelerated Filers	45 days after Q2-end
Form 10-Q for Quarter Ended September 30, 2025		
November 10*	Large Accelerated Filers and Accelerated Filers	40 days after Q3-end
November 14	Non-Accelerated Filers	45 days after Q3-end

2025 FINANCIAL STATEMENT "STALENESS" DATES FOR DOMESTIC FILERS ²	
Staleness Date	Financial Statements
February 14 (45 days after FYE)	2024 Q3 interim – IPOs, Delinquent Filers, and Loss Corporations ³
March 3* (60 days after FYE)	2024 Q3 interim – Large Accelerated Filers
March 17* (75 days after FYE)	2024 Q3 interim – Accelerated Filers
March 31 (90 days after FYE)	2024 Q3 interim – All Other Filers
May 9 (129 days after FYE)	2024 FYE – Large Accelerated Filers and Accelerated Filers
May 14 (134 days after FYE)	2024 FYE – All Other Filers
August 7 (129 days after Q1-end)	2025 Q1 interim – Large Accelerated Filers and Accelerated Filers
August 12 (134 days after Q1-end)	2025 Q1 interim – All Other Filers
November 6 (129 days after Q2-end)	2025 Q2 interim – Large Accelerated Filers and Accelerated Filers
November 12* (134 days after Q2-end)	2025 Q2 interim – All Other Filers

EDGAR filing hours:

EDGAR filings may be submitted between 6:00 am and 10:00 pm (ET) on weekdays, excluding US federal holidays. Filings submitted after 5:30 pm (ET) generally receive the next business day's filing date.

JANUARY 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	FEBRUARY 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28
MARCH 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	APRIL 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
MAY 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	JUNE 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
JULY 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	AUGUST 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
SEPTEMBER 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	OCTOBER 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
NOVEMBER 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	DECEMBER 2025 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
<div><div>SEC closed, NYSE and Nasdaq (Markets) closed</div><div>SEC closed, Markets open</div><div>SEC open, Markets closed</div><div>SEC open, Markets close early (1 pm ET)</div><div>Large Accelerated Filer deadline</div><div>Accelerated Filer deadline</div><div>Non-Accelerated Filer deadline</div><div>Foreign Private Issuer deadline</div><div>Part III deadline</div><div>Form SD deadline</div><div>Financial statement staleness date</div><div>Filer status measurement date</div></div>	

* Deadline falls on a weekend or holiday; date reflects an extension to the next business day.

¹ Issuers that are unable to timely file all or a portion of Forms 10-Q, 10-K or 20-F may file a Form 12b-25 on the next business day after the original filing date, provided they file the underlying report no later than 15 calendar days after the prescribed due date for Forms 10-K and 20-F and 5 calendar days for Form 10-Q.

² Generally, annual audited financial statements of Foreign Private Issuers become stale after 15 months (e.g., after March 31, 2025 for December 31, 2023 audited financial statements), except in certain circumstances related to IPOs in which case the audited financial statements become stale after 12 months (unless the issuer is able to represent that it is not required to comply with the 12-month requirement in any non-U.S. jurisdiction and that complying with the 12-month requirement is impracticable or involves undue hardship). Foreign Private Issuers must provide unaudited interim financial statements for the first six months of the year if the registration statement becomes effective more than nine months after the end of the last audited fiscal year (e.g., September 30, 2025 for December 31, 2024 FYE).

³ See Rule 3-01(c) or Rule 8-08(b) of Regulation S-X for more information.

For more information

To learn more about DLA Piper's ability to support your SEC reporting or transactional needs, visit dlapiper.com or contact:

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