

EDGAR FILING CALENDAR

2021 SEC FILING DEADLINES AND HOLIDAYS

 CUSTOMER SERVICE: 877.432.3342
EDGARfilings@broadridge.com

SEC DEADLINES*

	LARGE ACCELERATED	ACCELERATED	NON-ACCELERATED
10-K	Monday, March 1	Tuesday, March 16	Wednesday, March 31
NT 10-K	Tuesday, March 2	Wednesday, March 17	Thursday, April 1
LATE 10-K	Monday, March 15	Wednesday, March 31	Thursday, April 15
PROXY STATEMENT or 10-K/A	Friday, April 30	Friday, April 30	Friday, April 30
10-Q	Monday, May 10	Monday, May 10	Monday, May 17
NT 10-Q	Tuesday, May 11	Tuesday, May 11	Tuesday, May 18
LATE 10-Q	Monday, May 17	Monday, May 17	Monday, May 24
10-Q	Monday, August 9	Monday, August 9	Monday, August 16
NT 10-Q	Tuesday, August 10	Tuesday, August 10	Tuesday, August 17
LATE 10-Q	Monday, August 16	Monday, August 16	Monday, August 23
10-Q	Tuesday, November 9	Tuesday, November 9	Monday, November 15
NT 10-Q	Wednesday, November 10	Wednesday, November 10	Tuesday, November 16
LATE 10-Q	Monday, November 15	Monday, November 15	Monday, November 22

SEC DEADLINE GUIDANCE

	LARGE ACCELERATED	ACCELERATED	NON-ACCELERATED
10-K	60 days from year-end	75 days from year-end	90 days from year-end
NT 10-K	15 day extension	15 day extension	15 day extension
10-Q	40 days from quarter-end	40 days from quarter-end	45 days from quarter-end
NT 10-Q	5 day extension	5 day extension	5 day extension

SEC HOLIDAYS

DATE	HOLIDAY
Friday, January 1	New Year's Day
Monday, January 18	Birthday of Martin Luther King, Jr.
Monday, February 15	Washington's Birthday
Monday, May 31	Memorial Day
Monday, July 5	Independence Day
Monday, September 6	Labor Day
Monday, October 11	Columbus Day
Thursday, November 11	Veterans Day
Thursday, November 25	Thanksgiving Day
Friday, December 24	Christmas Day

FOREIGN PRIVATE ISSUERS

20-F	Friday, April 30
20-F NT	Monday, May 3
LATE 20-F	Monday, May 17

INVESTMENT MANAGER DEADLINES

13-F	Tuesday, February 16
13-F	Monday, May 17
13-F	Monday, August 16
13-F	Monday, November 15

*All dates assume a 12/31 fiscal year end. All deadlines and deadline extensions shown in calendar days.

SEC General Filing Deadlines

LARGE ACCELERATED FILERS

- Form 10-K due 60 days after fiscal year-end
- NT 10-K due on the business day after the 10-K due date
- Late 10-K due after filing an NT 10-K, the deadline for the 10-K is extended 15 calendar days from actual due date
- Form 10-Q due 40 days after quarter-end
- NT 10-Q due on the business day after the 10-Q due date
- Late 10-Q due after filing an NT 10-Q, the deadline for the 10-Q is extended 5 calendar days from actual due date
- Form 11-K due 180 days after retirement plan year-end
- NT 11-K due on the business day after the 11-K due date
- Late 11-K due after filing an NT 11-K, the deadline for the 11-K is extended 15 calendar days from the actual due date

ACCELERATED FILERS

- Form 10-K due 75 days after fiscal year-end
- NT 10-K due on the business day after the 10-K due date
- Late 10-K due after filing an NT 10-K, the deadline for the 10-K is extended 15 calendar days from actual due date
- Form 10-Q due 40 days after quarter-end
- NT 10-Q due on the business day after the 10-Q due date
- Late 10-Q after filing an NT 10-Q, the deadline for the 10-Q is extended 5 calendar days from actual due date
- Form 11-K due 180 days after retirement plan year-end
- NT 11-K due on the business day after the 11-K due date
- Late 11-K due after filing an NT 11-K, the deadline for the 11-K is extended 15 calendar days from actual due date

NON-ACCELERATED FILERS

- Form 10-K due 90 days after fiscal year-end
- NT 10-K due on the business day after the 10-K due date
- Late 10-K due after filing a NT 10-K, the deadline for the 10-K is extended 15 calendar days from actual due date
- Form 10-Q due 45 days after end of quarter-end
- NT 10-Q due on the business day after the 10-Q due date
- Late 10-Q due after filing a NT 10-Q, the deadline for the 10-Q is extended 5 calendar days from actual due date
- Form 11-K due 180 days after retirement plan year-end
- NT 11-K due on the business day after the 11-K due date
- Late 11-K due after filing a NT 11-K, the deadline for the 11-K is extended 15 calendar days from actual due date

FOREIGN FORMS

- Form 20-F due within four months after the end of the fiscal year covered by the report
- NT 20-F due on the business day after the 20-F due date
- Late 20-F after filing a NT-20F, the deadline for the 20-F is extended 15 calendar days from actual due date

PROXY STATEMENTS

- Definitive proxy statement (or information statement) is due 120 days after year-end if Part III of Form 10-K incorporates information from proxy by reference

SECTION 16 BENEFICIAL OWNERSHIP FORMS

- Form 3 due 10 days after becoming a director, officer, or beneficial owner of more than 10% of a class of equity securities (no later than the effective date of the registration statement if the issuer is registering equity for the first time)
- Form 4 due 2 business days after the transaction date in which a company insider trades registered securities in the company
- Form 5 due on or before 45th day after the end of the issuer's fiscal year

OTHER DEADLINES

- Form 8-K due 4 business days after the occurrence of a triggering event
- Form SD due no later than May 31 of each year
- Form 11-K due 90 days after the employee plans fiscal year end; if the employee plan is subject to ERISA, then 180 days after the employee plan's fiscal year end
- Form 40-F for Canadian foreign private issuers qualifying for the multi-jurisdictional disclosure system, then due the same day as the issuer's annual report is due to be filed in Canada



INVESTMENT MANAGEMENT

- N-30D and N-CSR due to be printed and mailed 60 days following the end of each half-year by investment companies
- The EDGAR filing is due 10 days after the actual mailing date
- N-Q due 60 days after 1st and 3rd fiscal quarter-end
- NT N-CSR due on the business day after the N-CSR due date
- Late N-CSR due on the business day after the N-CSR due date
- N-PX due no later than August 31
- N-SAR due 60 days after fiscal year-end, Interim: 60 days after end of 2nd fiscal quarter
- NSAR-B due from mutual funds 60 days after fiscal year-end
- NSAR-A due from mutual funds 60 days after the first half of the fiscal year
- NSAR-U due from Unit Investment Trusts 60 days after fiscal year-end
- NT N-SAR due on the business day after the N-SAR due date
- Late N-SAR due after filing an NT N-SAR, the deadline for the N-SAR is extended 15 calendar days from the due date
- N-CSR due to be printed and mailed 60 days following end of each half year by investment companies and due 10 days after mailing date
- Schedule 13G due 45 days following the end of the calendar year
- Schedule 13D due 10 days after acquiring more than 5% beneficial ownership (amendments due promptly after any material change)
- Form 13F due 45 days following the end of each fiscal quarter from institutional investment managers
- Form 24F-2 due 90 days following the end of the fiscal year by investment companies

FILER STATUS*

Large Accelerated Filer: A reporting company that has a public float of \$700 million or more, has been subject to the periodic reporting requirements of the Securities Exchange Act of 1934 (“1934 Act”) for at least 12 months and has filed at least one annual report.

Accelerated Filer: A reporting company that has a public float of \$75 million or more but less than \$700 million, has been subject to the periodic reporting requirements of the 1934 Act for at least 12 months and has filed at least one annual report.

Non-Accelerated Filer: A reporting company that has no public float or public float of less than \$75 million, has not been subject to the periodic reporting requirements of the 1934 Act for more than 12 months or has not filed at least one annual report.

Smaller Reporting Company: A reporting company that has (i) a public float of less than \$250 million or (ii) annual revenues of less than \$100 million and has no public float or public float of less than \$700 million.

Public float is measured at end of second fiscal quarter, with any change in filing status taking effect as of the next fiscal year.

**As of July 15, 2019, the SEC has proposed, but not enacted, amendments to these filing categories that would exclude from their definitions certain filers who also qualify as smaller reporting companies.*

INLINE XBRL

Operating Company Financial Statement Information

U.S. GAAP filers have a three-year phase-in to comply with the Inline XBRL requirements as follows, beginning with fiscal periods ending on or after June 15, 2021 for Non-Accelerated and Smaller Reporting Companies.

Domestic form filers are subject to the requirement beginning with their first Form 10-Q filed for a fiscal period ending on or after June 15, 2021, as opposed to the first filing for a fiscal period ending on or after that date.

IFRS filers are required to comply with Inline XBRL beginning with fiscal periods ending on or after June 15, 2021.

Fund Risk/Return Summary Information

Funds have a two-year phase-in to comply with the Inline XBRL requirements as follows, beginning with any initial registration statement (or post-effective amendment that is an annual update to an effective registration statement) that becomes effective on or after September 17, 2021 for small fund groups (with assets of less than \$1 billion as of the end of the most recent fiscal year).

OTHER FILING REMINDERS AND INFORMATION

The EDGAR system hours of operation for submitting files are 6:00 a.m. to 10:00 p.m. Eastern, weekdays, excluding Federal Holidays. Files submitted after 5:30 p.m. Eastern will receive the next business day's filing date (with the exception of Section 16 filings). The EDGAR system is not in operation on weekends. If a due date falls on a weekend or SEC holiday, the filing will be due the following business day.

SEC FILING HOURS

Today's Date: 6:00 AM – 5:30 PM ET

Tomorrow's Date: 5:31 PM – 10:00 PM ET

Today's Date: 6:00 AM – 10:00 PM ET for Section 16 (Forms 3, 4, and 5)

Companies may request a filing extension for their Form 10-Qs and 10-Ks by submitting Form 12b-25 via the EDGAR system. By filing this form, a filer may gain up to 5 additional days to file Form 10-Q or 15 days to file Form 10-K. Companies have up to 24 hours after the original filing deadline to file Form 12b-25.

Definition of SEC Form NT 10-Q: A filing with the Securities and Exchange Commission (SEC) that a company must submit when it is unable to file its 10-Q on time. After submission of the SEC Form NT 10-Q, the company must then file its 10-Q within 5 days. The 10-Q is a quarterly report that provides quarterly financial results. Form NT 10-Q is covered under SEC Rule 12b-25 of the Securities Exchange Act. Related filings include 10-Q, 10-QSB, and 10-QT.

Definition of SEC Form NT 10-K: A filing with the Securities and Exchange Commission (SEC) that a company must submit when it is unable to file its 10-K on time. After submission of the SEC Form NT 10-K, the company must then file its 10-K within 15 days. The 10-K is an annual report that provides a comprehensive overview of the company's business activities. Form NT 10-K is covered under SEC Rule 12b-25 of the Securities Exchange Act. Related filings include 10-K405, 10-K, 10-KSB405 and 10-KSB.

SEC CONTACT INFORMATION

Filer Support	202-551-8900	
Filing Fees Branch	Option # 1	
EDGAR Technical Support	Option # 3	FilerTechUnit@sec.gov
EDGAR Filer Support for Corporation Finance	Option # 4	
Division of Investment Management	Option # 5	
Office of Structured Disclosure (OSD)	202-551-5494	StructuredData@sec.gov
SEC Mailing Address	SEC Headquarters 100 F Street, NE Washington, DC 20549	<i>NOTE: Actual paper filings should be submitted to the SEC Headquarters address, not to the Operations Center.</i>
SEC Hours of Operation for Filer Support	9:00 a.m. to 5:30 p.m. Eastern Time weekdays, excluding federal holidays	

To apply for EDGAR access codes (CIK and CCC), visit www.filermanagement.edgarfiling.sec.gov.

Please consult legal or general counsel to confirm what form types are needed. All information is from sources believed to be reliable; however, accuracy cannot be guaranteed. Do not act or rely upon the information and advice provided within this document without seeking the services of competent professional counsel.

For more information, contact us at 877-432-3342 or visit www.broadridge.com
