



TOPPAN
TOPPAN MERRILL

2023

COMPLIANCE CALENDAR

EXPAND POSSIBLE

Our commitment to you.

Proactive Partnership: We are trusted, proactive partners. We work to understand our customers' unique needs and create solutions around them; finding opportunities to solve problems before they arise and realize greater efficiencies; lending a hand to navigate the ever-changing business landscape. **If there is a better way to do it, we will find it.**

Unparalleled Expertise: We bring unmatched subject-matter expertise and market knowledge to our clients, providing solutions that have been tested and proven accurate. We help customers stay ahead of changing regulations, avoid costly errors and create efficient solutions to the most complex communication challenges. **You don't have to worry because we know how to do it.**

Continuous Innovation: We are thought leaders. We deliver best-in-class technology solutions to streamline efficiencies for project management, document content management, print and distribution processes. Our intuitive, flexible technology works with your existing systems and adapts to your workflow – not the other way around. **For full-service support or just a helping hand, we're always here when you need us.**

Unmatched Service: We deliver. We bring a positively determined attitude and the highest degree of professionalism to our clients' challenges to get it done. We are committed to whatever it takes to meet your hardest deadline on time, with precision and accuracy. **No one makes it easier to do the tough stuff better.**

Global expertise in major capital markets around the globe.

US: 800.688.4400 | CANADA: 416.214.2448 | EMEA: +44 20.7422.6100 | APAC: +852.2877.8773

info@toppanmerrill.com

www.toppanmerrill.com

2023

COMPLIANCE CALENDAR

Delivering Speed, Accuracy and Expertise for Global Regulatory Filings

In a world where deadlines are tight and errors can lead to serious consequences, you need a partner who specializes in understanding SEC and other global regulatory requirements. A partner who streamlines document workflow and delivers deep subject-matter expertise to help you navigate the changing regulatory environment. That's Toppan Merrill.

With 50+ years of global expertise and technology-enabled solutions, Toppan Merrill streamlines financial reporting and shareholder communications. We bring a comprehensive suite of services to meet your regulatory disclosure requirements including; EDGAR and iXBRL filings, SOX compliance, annual meeting and proxy statement solutions, Section 16 filings, print, fulfillment and distribution.

Scan to view our
interactive calendar



Filing dates are color-coded throughout the calendar

- **NON-ACCELERATED***
- **ACCELERATED**
- **LARGE ACCELERATED**
- **FPI (FOREIGN PRIVATE ISSUER)**
- **INVESTMENT MANAGEMENT**

* Non-Accelerated includes
Emerging Growth and
applicable Smaller
Reporting Companies

Useful SEC and EDGAR Information

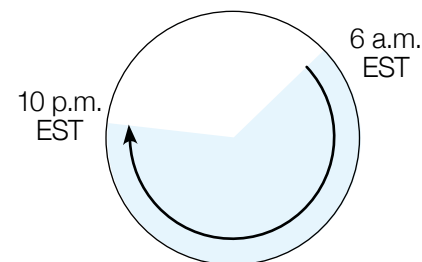
EDGAR and SEC Holidays

Monday, January 2	New Year's Day (observed)
Monday, January 16	Martin Luther King, Jr. Day
Monday, February 20	Presidents' Day
Monday, May 29	Memorial Day
Monday, June 19	Juneteenth Independence Day
Tuesday, July 4	Independence Day
Monday, September 4	Labor Day
Monday, October 9	Columbus Day
Friday, November 10	Veterans Day (observed)
Thursday, November 23	Thanksgiving Day
Monday, December 25	Christmas Day
Monday, January 1, 2024	New Year's Day

SEC Contact Numbers and Email

Filer Support	202.551.8900
Filing Fees Branch	Option # 1
Email	FilingFees@sec.gov
EDGAR Technical Support	Option # 3
Email	FilerTechUnit@sec.gov
EDGAR Filer Support for Corporation Finance	Option # 4
Division of Investment Management	Option # 5
Office of Structured Data	202.551.5494
Email	StructuredData@sec.gov

EDGAR Hours of Operation



The hours of operation for submitting filings to the EDGAR system are 6 a.m.-10 p.m. EST weekdays, excluding federal holidays. The EDGAR system is not in operation on weekends.

SEC Mailing Address

NOTE: Actual paper filings should be submitted to the SEC Headquarters address, not to the Operations Center:

SEC Headquarters
100 F Street, NE
Washington, DC 20549

Toppan Merrill EDGAR Support

Phone: 800-688-1933
Email: e-support@toppanmerrill.com

EDGAR Hours of Operation

Daylight Savings Time (Summer Time)

The EDGAR charts provided below are accurate throughout most of the year. However, not all countries switch to and from Daylight Savings Time — called Summer Time in many countries — on the same day. This may create a disparity of one hour during the spring (March/April), when clocks are set forward one hour, and during the fall (November), when clocks are set back one hour.

United States

EDGAR Filing Hours	Pacific	Mountain	Central	Eastern
Transmit filings to the SEC*	3 a.m. - 7 p.m.	4 a.m. - 8 p.m.	5 a.m. - 9 p.m.	6 a.m. - 10 p.m.
SEC filer support assistance	6 a.m. - 2:30 p.m.	7 a.m. - 3:30 p.m.	8 a.m. - 4:30 p.m.	9 a.m. - 5:30 p.m.
SEC deadline to receive today's date (except Section 16 and MEF)**	2:30 p.m.	3:30 p.m.	4:30 p.m.	5:30 p.m.
Section 16 and MEF transmission to receive today's date	3 a.m. - 7 p.m.	4 a.m. - 8 p.m.	5 a.m. - 9 p.m.	6 a.m. - 10 p.m.

Canada

EDGAR Filing Hours	Vancouver	Calgary	Toronto	Montreal
Transmit filings to the SEC*	3 a.m. - 7 p.m.	4 a.m. - 8 p.m.	6 a.m. - 10 p.m.	6 a.m. - 10 p.m.
SEC filer support assistance	6 a.m. - 2:30 p.m.	7 a.m. - 3:30 p.m.	9 a.m. - 5:30 p.m.	9 a.m. - 5:30 p.m.
SEC deadline to receive today's date (except Section 16 and MEF)**	2:30 p.m.	3:30 p.m.	5:30 p.m.	5:30 p.m.
Section 16 and MEF transmission to receive today's date	3 a.m. - 7 p.m.	4 a.m. - 8 p.m.	6 a.m. - 10 p.m.	6 a.m. - 10 p.m.

Europe

EDGAR Filing Hours	London	Paris	Frankfurt	Milan
Transmit filings to the SEC*	11 a.m. - 3 a.m.	12 p.m. - 4 a.m.	12 p.m. - 4 a.m.	12 p.m. - 4 a.m.
SEC filer support assistance	2 p.m. - 10:30 p.m.	3 p.m. - 11:30 p.m.	3 p.m. - 11:30 p.m.	3 p.m. - 11:30 p.m.
SEC deadline to receive today's date (except Section 16 and MEF)**	10:30 p.m.	11:30 p.m.	11:30 p.m.	11:30 p.m.
Section 16 and MEF transmission to receive today's date	11 a.m. - 3 a.m.	12 p.m. - 4 a.m.	12 p.m. - 4 a.m.	12 p.m. - 4 a.m.

Asia

EDGAR Filing Hours	Mumbai	Hong Kong	Seoul/Tokyo	Sydney
Transmit filings to the SEC*	3:30 p.m. - 7:30 a.m.	6 p.m. - 10 a.m.	7 p.m. - 11 a.m.	8 p.m. - 12 p.m.
SEC filer support assistance	6:30 p.m. - 3 a.m.	9 p.m. - 5:30 a.m.	10 p.m. - 6:30 a.m.	11 p.m. - 7:30 a.m.
SEC deadline to receive today's date (except Section 16 and MEF)**	3 a.m.	5:30 a.m.	6:30 a.m.	7:30 a.m.
Section 16 and MEF transmission to receive today's date	3:30 p.m. - 7:30 a.m.	6 p.m. - 10 a.m.	7 p.m. - 11 a.m.	8 p.m. - 12 p.m.

* At the end of the filing day, all transmissions must be completed in order to be processed. Those that are processing at the end of the day will be terminated, requiring the filer to start over again the following day.

** In order to receive today's date, the transmission must BEGIN by this time, correct fees must be available and filing must be free from errors. Section 16 and MEF are the exceptions. These filings can be processed until the end of the filing day and still receive today's date. They will also be disseminated until 10 p.m. EST.

December 2022

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
				● N-CSR/N-CSRS (PE 9/30)		
11	12	13	14	15	16	17
		● N-CEN (FYE 9/30)				
18	19	20	21	22	23	24
25	26	27	28	29	30	31
Christmas Day (observed) SEC Closed	● 485BPOS (FYE 8/31)	● 485BPOS (FYE 8/31)	● 24F-2 (FYE 9/30) ● 485BPOS (FYE 8/31)	● N-PORT (PE 10/31) ● 485BPOS (FYE 8/31)		

January 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
	New Year's Day (observed) SEC Closed					
8	9	10	11	12	13	14
	● N-CSR/N-CSRS (PE 10/31)					
15	16	17	18	19	20	21
	Martin Luther King, Jr. Day (US) SEC Closed	● N-CEN (FYE 10/31)				
22	23	24	25	26	27	28
29	30	31				
	● 24F-2 (FYE 10/31) ● N-PORT (PE 11/30) ● 485BPOS (FYE 9/30)	● 485BPOS (FYE 9/30)				

February 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
		● N-CSR/N-CSRS (PE 11/30)				
12	13	14	15	16	17	18
● N-CEN (FYE 11/30)	● SC 13G & /A, 5 ● SC 13G & /A, 5 ● SC 13G & /A, 5 ● SC 13G & /A, 5, 13F					
19	20	21	22	23	24	25
Presidents' Day (US) SEC Closed						
26	27	28				
● 485BPOS (FYE 10/31)	● 24F-2 (FYE 11/30) ● 485BPOS (FYE 10/31)					

March 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
		● 10-K ● N-PORT (PE 12/31)	● NT 10-K			
5	6	7	8	9	10	11
12	13	14	15	16	17	18
● N-30D/N-CSR/N-CSRS (PE 12/31)			● 10-K ● Late 10-K ● N-CEN (FYE 12/31 and all UITs)	● NT 10-K		
19	20	21	22	23	24	25
26	27	28	29	30	31	
● 485BPOS (FYE 11/30)	● 485BPOS (FYE 11/30)	● 485BPOS (FYE 11/30)	● 485BPOS (FYE 11/30)	● 10-K ● Late 10-K ● 40-F ● 24F-2 (FYE 12/31) ● 485BPOS (FYE 11/30)		

April 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
● NT 10-K ● N-PORT (PE 1/31)						
9	10	11	12	13	14	15
	● N-CSR/N-CSRS (PE 1/31)					
16	17	18	19	20	21	22
● Late 10-K ● N-CEN (FYE 1/31)						
23	24	25	26	27	28	29
● 485BPOS (FYE 12/31)	● 485BPOS (FYE 12/31)	● 485BPOS (FYE 12/31)	● 485BPOS (FYE 12/31)	● 485BPOS (FYE 12/31)	● 485BPOS (FYE 12/31)	
30						

May 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
	<ul style="list-style-type: none"> ● Proxy or 10-K/A ● Proxy or 10-K/A ● Proxy or 10-K/A ● 20-F ● 24F-2 (FYE 1/31) ● N-PORT (PE 2/28) 	<ul style="list-style-type: none"> ● NT 20-F 				
7	8	9	10	11	12	13
		<ul style="list-style-type: none"> ● N-CSR/N-CSRS (PE 2/28) 	<ul style="list-style-type: none"> ● 10-Q ● 10-Q 	<ul style="list-style-type: none"> ● NT 10-Q ● NT 10-Q 		
14	15	16	17	18	19	20
<ul style="list-style-type: none"> ● 10-Q ● Late 10-Q ● Late 10-Q ● 13F (PE 3/31) ● N-CEN (FYE 2/28) 	<ul style="list-style-type: none"> ● NT 10-Q ● Late 20-F 					
21	22	23	24	25	26	27
28	29	30	31			
<ul style="list-style-type: none"> ● Late 10-Q <p>Memorial Day (US) SEC Closed</p>	<ul style="list-style-type: none"> ● SD (CM) ● SD (CM) ● SD (CM) ● 24F-2 (FYE 2/28) ● N-PORT (PE 3/31) ● 485BPOS (FYE 1/31) 		<ul style="list-style-type: none"> ● 485BPOS (FYE 1/31) 			

June 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
				● N-CSR/N-CSRS (PE 3/31)		
11	12	13	14	15	16	17
		● N-CEN (FYE 3/31)				
18	19	20	21	22	23	24
Juneteenth Independence Day (US) SEC Closed						
25	26	27	28	29	30	
● 485BPOS (FYE 2/28)	● 485BPOS (FYE 2/28)	● 485BPOS (FYE 2/28)	● 11-K ● 24F-2 (FYE 3/31) ● N-PORT (PE 4/30) ● 485BPOS (FYE 2/28)	● NT 11-K ● 485BPOS (FYE 2/28)		

July 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
		Independence Day (US) SEC Closed				
9	10	11	12	13	14	15
● N-CSR/N-CSRS (PE 4/30)				● Late 11-K ● N-CEN (FYE 4/30)		
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
● 24F-2 (FYE 4/30) ● N-PORT (PE 5/31) ● 485BPOS (FYE 3/31)						

August 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8 <ul style="list-style-type: none"> ● 10-Q ● 10-Q ● N-CSR/N-CSRS (PE 5/31) 	9 <ul style="list-style-type: none"> ● NT 10-Q ● NT 10-Q 	10	11	12
13 <ul style="list-style-type: none"> ● 10-Q ● Late 10-Q ● Late 10-Q ● 13F (PE 6/30) ● N-CEN (FYE 5/31) 	14 <ul style="list-style-type: none"> ● NT 10-Q 	15	16	17	18	19
20 <ul style="list-style-type: none"> ● Late 10-Q 	21	22	23	24	25	26
27	28 <ul style="list-style-type: none"> ● 24F-2 (FYE 5/31) ● N-PORT (PE 6/30) ● 485BPOS (FYE 4/30) 	29 <ul style="list-style-type: none"> ● 485BPOS (FYE 4/30) 	30 <ul style="list-style-type: none"> ● N-PX (All Funds) ● 485BPOS (FYE 4/30) 	31		

September 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
					1	2
3	4	5	6	7	8	9
Labor Day (US) SEC Closed				● N-30D/N-CSR/N-CSRS (PE 6/30)		
10	11	12	13	14	15	16
		● N-CEN (FYE 6/30)				
17	18	19	20	21	22	23
24	25	26	27	28	29	30
● 485BPOS (FYE 5/31)	● 485BPOS (FYE 5/31)	● 485BPOS (FYE 5/31)	● 24F-2 (FYE 6/30) ● 485BPOS (FYE 5/31)	● N-PORT (PE 7/31) ● 485BPOS (FYE 5/31)		

October 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
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				

Columbus Day (US)
SEC Closed

● N-CSR/N-CSRS (PE 7/31)

● N-CEN (FYE 7/31)

● 24F-2 (FYE 7/31)
● N-PORT (PE 8/31)
● 485BPOS (FYE 6/30)

● 485BPOS (FYE 6/30)

November 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
			<ul style="list-style-type: none"> ● 10-Q ● 10-Q ● N-CSR/N-CSRS (PE 8/31) 	Veterans Day (observed) (US) SEC Closed		
12	13	14	15	16	17	18
<ul style="list-style-type: none"> ● NT 10-Q ● NT 10-Q 	<ul style="list-style-type: none"> ● 10-Q ● Late 10-Q ● Late 10-Q ● 13F (PE 9/30), N-CEN (FYE 8/31) 	<ul style="list-style-type: none"> ● NT 10-Q 				
19	20	21	22	23	24	25
<ul style="list-style-type: none"> ● Late 10-Q 			<ul style="list-style-type: none"> ● Thanksgiving Day (US) ● SEC Closed 			
26	27	28	29	30		
<ul style="list-style-type: none"> ● 485BPOS (FYE 7/31) 	<ul style="list-style-type: none"> ● 485BPOS (FYE 7/31) 	<ul style="list-style-type: none"> ● 24F-2 (FYE 8/31) ● N-PORT (PE 9/30) ● 485BPOS (FYE 7/31) 	<ul style="list-style-type: none"> ● 485BPOS (FYE 7/31) 			

December 2023

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
					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						

● N-CSR/N-CSRS (PE 9/30)

● N-CEN (FYE 9/30)

Christmas Day
SEC Closed

● 485BPOS (FYE 8/31)

● 485BPOS (FYE 8/31)

● 485BPOS (FYE 8/31)

● 24F-2 (FYE 9/30)
● 485BPOS (FYE 8/31)

January 2024

● NON-ACCELERATED ● ACCELERATED ● LARGE ACCELERATED ● FPI (FOREIGN PRIVATE ISSUER) ● INVESTMENT MANAGEMENT

Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1 New Year's Day SEC Closed	2 ● N-PORT (PE 10/31)	3	4	5	6
7	8	9 ● N-CSR/N-CSRS (PE 10/31)	10	11	12	13
14	15 Martin Luther King, Jr. Day (US) SEC Closed	16 ● N-CEN (FYE 10/31)	17	18	19	20
21	22	23	24	25	26	27
28 ● 24F-2 (FYE 10/31) ● N-PORT (PE 11/30) ● 485BPOS (FYE 9/30)	29 ● 485BPOS (FYE 9/30)	30 ● 485BPOS (FYE 9/30)	31 ● 485BPOS (FYE 9/30)			

2023 Deadline Highlights

Large Accelerated			
Form 10-K	Quarter One 10-Q	Quarter Two 10-Q	Quarter Three 10-Q
March 1 – Wednesday	May 10 – Wednesday	August 9 – Wednesday	November 9 – Thursday
Accelerated			
Form 10-K	Quarter One 10-Q	Quarter Two 10-Q	Quarter Three 10-Q
March 16 – Thursday	May 10 – Wednesday	August 9 – Wednesday	November 9 – Thursday
Non-Accelerated			
Form 10-K	Quarter One 10-Q	Quarter Two 10-Q	Quarter Three 10-Q
March 31 – Friday	May 15 – Monday	August 14 – Monday	November 14 – Tuesday

Deadlines above are based on 12/31/22 FYE

EDGAR Timelines and Requirements for Common SEC Form Types

Domestic Forms

Form 10-K	For Large Accelerated filers - Due 60 days following the end of the fiscal year.
	For Accelerated filers - Due 75 days following the end of the fiscal year.
	For Non-Accelerated filers - Due 90 days following the end of the fiscal year.
NT 10-K	Due on the business day after the 10-K due date.
Late 10-K	After filing an NT 10-K, the deadline for the 10-K is extended 15 calendar days from the due date.
Proxy Statement or 10-K/A	Proxy due dates can differ greatly, though most are filed in the spring. If your Form 10-K incorporates by reference information into Part III from the proxy statement, you must file the proxy statement no later than 120 days after the fiscal-year end. If you cannot file the proxy statement within that 120-day period, you can file an amended 10-K to include the Part III information; however, that amended 10-K must be filed no later than 120 days after the fiscal-year end.
Form 10-Q	For Large Accelerated filers - Due 40 days following the end of the fiscal quarter.
	For Accelerated filers - Due 40 days following the end of the fiscal quarter.
	For Non-Accelerated filers - Due 45 days following the end of the fiscal quarter.
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 five calendar days from the due date.
Form 11-K	Due 180 days after the end of the retirement plan year.
NT 11-K	Due on the business day after the 11-K due date.
Late 11-K	After filing an NT 11-K, the deadline for the 11-K is extended 15 calendar days from the due date.
Form 13F	Due 45 days following the end of each fiscal quarter from institutional investment managers.

Form 13D	Due 10 days after the acquisition of more than 5% beneficial ownership.
Form 24F-2	Due 90 days following the end of the fiscal year by investment companies.
N-30D/N-CSR/N-CSRS	Due to be printed and mailed 60 days following the end of each fiscal half-year by investment companies. The EDGAR filing is due 10 days after the actual mailing date.
N-CEN	Due 75 days after the end of fiscal year for Investment Management Companies and 75 days after end of the calendar year for UITs.
NT NCSR	Due on the business day after the NCSR due date.
Late NCSR	After filing an NT NCSR, the deadline for the NCSR is extended 15 calendar days from the due date.
N-PORT	Due within 60 days following each fiscal quarter end.
N-PX	Due no later than August 31 of each year.
Form SD	Conflict minerals report, due no later than May 31st of each year. Resource Extraction report, due no later than 270 days following the fiscal year end.
Schedule 13G	Due 45 days following the end of the calendar year.
Ownership Reports	
Form 3	Reporting owners must file: (a) When the registration statement is effective for new Issuers, or (b) 10 days after becoming a reporting owner of an existing Issuer.
Form 4	Due by the end of the second day after the transaction. If transaction handled by third party who exercises the option on behalf of the filer, the third party has three days to notify the filer of the transaction. The filer must then file by the end of the second day after notification.
Form 5	Due 45 days after the end of the issuer's/subject company's fiscal year.
485BPOS	Annual update of post-effective amendment, due 120 days following the fiscal year end. The form applies to Open-End Funds, Annuity & Life products.
486BPOS	Annual update of post-effective amendment, due 120 days following the fiscal year end. The form applies to Closed-End Funds.
Foreign Forms	
Form 20-F	A foreign private issuer must file its annual report on this Form 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 an NT 20-F, the deadline for the 20-F is extended 15 calendar days from the actual due date.
Form 40-F	Canadian foreign private issuers qualifying for the multi-jurisdictional disclosure system, due the same day as the issuer's annual report is due to be filed in Canada.

For informational purposes only. All information is believed to be reliable, however, accuracy cannot be guaranteed. Do not act or rely upon the information provided without seeking the services of competent professional counsel.