

# KIRKLAND & ELLIS

Kirkland Alert

## 2026 SEC Filing Deadlines and Staleness Dates for Public Companies

21 January 2026

The Annual and Quarterly Report SEC Filing Deadlines for 2026 are:

<i><b>Periodic Report</b></i>	<i><b>Large Accelerated Filers</b></i>	<i><b>Accelerated Filers</b></i>	<i><b>Non-Accelerated Filers</b></i>
Form 10-K for Fiscal Year Ended December 31, 2025*	March 2, 2026	March 16, 2026	March 31, 2026
Form 10-Q for Fiscal Quarter Ended March 31, 2026	May 11, 2026	May 11, 2026	May 15, 2026
Form 10-Q for Fiscal Quarter Ended June 30, 2026	August 10, 2026	August 10, 2026	August 14, 2026
Form 10-Q for Fiscal Quarter Ended September 30, 2026	November 9, 2026	November 9, 2026	November 16, 2026

\* Definitive Proxy Statement (DEF 14A): If the Form 10-K incorporates Part III information by reference to the proxy statement, either the proxy statement must be filed by April 30, 2026 (120 days after the fiscal year end), or the Form 10-K must be amended by that date to add the Part III information.

# The SEC Financial Statement Staleness Dates for 2026 are:

(December 31 FYE Companies)

	<b><i>SEC Financial Statement Staleness Dates – IPO Issuers*</i></b>	<b><i>Comfort Letter Staleness Dates – All Issuers</i></b>
Q3 2025 Financials	February 17, 2026	February 11, 2026
FYE 2025 Financials	May 14, 2026	May 14, 2026
Q1 2026 Financials	August 12, 2026	August 12, 2026
Q2 2026 Financials	November 12, 2026	November 11, 2026
Q3 2026 Financials	February 16, 2027	February 11, 2027
FYE 2026 Financials	May 14, 2027	May 14, 2027

\* SEC financial statement staleness dates for public companies typically fall on the business day of – or the business day before – the applicable Form 10-K or Form 10-Q filing deadline.

## Wallet Pass Mobile Download

Click below to add the 2026 SEC filing deadlines and comfort staleness dates for public companies to your mobile phone's wallet.

[SEC Filing Deadlines for Large Accelerated Filers](#)

[SEC Filing Deadlines for Accelerated Filers](#)

[SEC Filing Deadlines for Non-Accelerated Filers](#)

[SEC Financial Statement & Comfort Staleness Dates](#)

Once downloaded, we'll automatically update the pass whenever the deadlines are revised, with no further action required on your part. If, however, your pass fails to update automatically, please use the link above to download a new pass and manually delete the outdated version.

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## Related Services

### Practices

- Capital Markets

## Suggested Reading

- 23 January 2026 Press Release Kirkland Advises Coller Capital on Combination with EQT
- 22 January 2026 Press Release Kirkland Represents Longcheer on its Hong Kong IPO
- 21 January 2026 Press Release Kirkland Advises Beacon on Acquisition of Eversholt Rail

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