

KIRKLAND & ELLIS

Kirkland Alert

2027 SEC Filing Deadlines and Staleness Dates for Public Companies

22 October 2026

The Annual and Quarterly Report SEC Filing Deadlines for 2027 are:

<i>Periodic Report</i>	<i>Large Accelerated Filers</i>	<i>Accelerated Filers</i>	<i>Non-Accelerated Filers</i>
Form 10-K for Fiscal Year Ended December 31, 2026*	March 1, 2027	March 16, 2027	March 31, 2027
Form 10-Q for Fiscal Quarter Ended March 31, 2027	May 10, 2027	May 10, 2027	May 17, 2027
Form 10-Q for Fiscal Quarter Ended June 30, 2027	August 9, 2027	August 9, 2027	August 16, 2027
Form 10-Q for Fiscal Quarter Ended September 30, 2027	November 9, 2027	November 9, 2027	November 15, 2027

* 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, 2027 (120 days after the fiscal year end), or the Form 10-K must be amended by that date to add the Part III information.

Note: The dates in the table above reflect current SEC rules. Pending proposals concerning semiannual reporting and filer status framework, if adopted, could change filing deadlines and related financial-statement staleness dates.

The SEC Financial Statement and Auditor Comfort Letter Staleness Dates for 2027 are:

(December 31 FYE Companies)

	<i>SEC Financial Statement Staleness Dates – IPO Issuers*</i>	<i>Auditor Comfort Letter Staleness Dates – All Issuers</i>
Q3 2026 Financials	February 16, 2027	February 11, 2027
FYE 2026 Financials	May 14, 2027	May 14, 2027
Q1 2027 Financials	August 12, 2027	August 12, 2027
Q2 2027 Financials	November 12, 2027	November 11, 2027
Q3 2027 Financials	February 14, 2028	February 11, 2028
FYE 2027 Financials	May 15, 2028	May 13, 2028

* 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.

Note: The dates in the table above reflect current SEC rules. Pending proposals concerning semiannual reporting and filer status framework, if adopted, could change filing deadlines and related financial-statement staleness dates.

Wallet Pass Mobile Download

Click below to add the 2027 SEC filing deadlines and 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 and Auditor Comfort Letter Staleness Dates](#)

Once downloaded, we'll automatically update the passes 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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Suggested Reading

- 21 May 2026 Kirkland Alert SEC Proposes Sweeping Reforms to Public Company Reporting and Registered Securities Offerings
- 21 January 2026 Kirkland Alert 2026 SEC Filing Deadlines and Staleness Dates for Public Companies

- 05 June 2025 Kirkland Alert House Advances Reconciliation Package That Would Impose Retaliatory Taxes on Certain Non-U.S. Investors and Lenders

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