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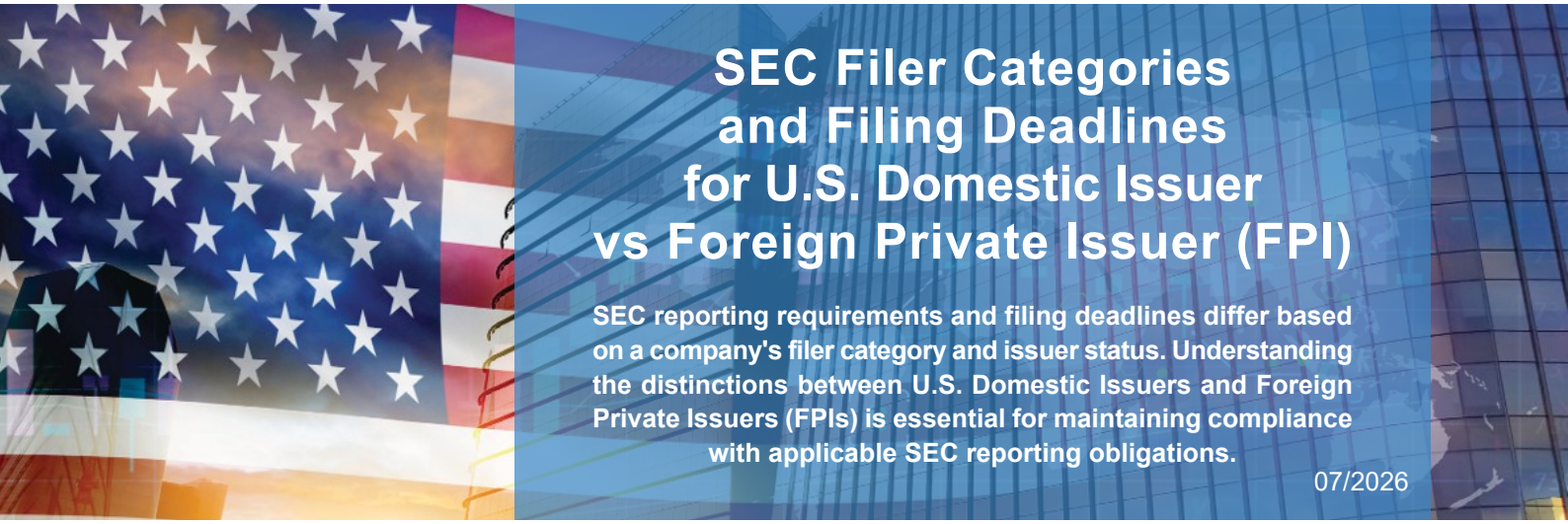

SEC Filer Categories and Filing Deadlines for U.S. Domestic Issuer vs Foreign Private Issuer (FPI)

SEC reporting requirements and filing deadlines differ based on a company's filer category and issuer status. Understanding the distinctions between U.S. Domestic Issuers and Foreign Private Issuers (FPIs) is essential for maintaining compliance with applicable SEC reporting obligations.

07/2026

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1. Large Accelerated Filer

Definition

A company is a **Large Accelerated Filer** if it:

1. Has a **public float of US$700 million or more;**
2. Has been subject to SEC reporting requirements for at least **12 calendar months;**
3. Has filed at least **one annual report (Form 10-K);** and
4. Is not eligible as a smaller reporting company under certain SEC tests.

Public Float

Public float means:

The aggregate worldwide market value of voting and non-voting common equity held by non-affiliates (public shareholders).

Usually calculated as:

Share price × publicly held shares

Measured on the last business day of the company's second fiscal quarter.

Filing Deadline for U.S. Domestic Issuer

- **Form 10-K:** within **60 days** after fiscal year-end
- **Form 10-Q:** within **40 days** after quarter-end

2. Accelerated Filer

Definition

A company is an **Accelerated Filer** if it:

1. Has a **public float of US$75 million to less than US$700 million;**
2. Has been reporting with the SEC for at least **12 months;**
3. Has filed at least one annual report; and
4. Does not qualify as a Large Accelerated Filer.

Filing Deadline for U.S. Domestic Issuer

- **Form 10-K:** within **75 days** after fiscal year-end
- **Form 10-Q:** within **40 days** after quarter-end

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3. Non-Accelerated Filer

Definition

A company is a **Non-Accelerated Filer** if it:

1. Has a **public float below US$75 million,** OR
2. Does not yet meet the SEC reporting history requirements for accelerated filer status.

This category commonly includes:

- Newly public companies
- Small-cap issuers
- Early-stage issuers

Filing Deadline for U.S. Domestic Issuer

- **Form 10-K:** within **90 days** after fiscal year-end
- **Form 10-Q:** within **45 days** after quarter-end

4. Summary Table

Category	Public Float	10-K Deadline	10-Q Deadline
Large Accelerated Filer	≥ US$700M	60 days	40 days
Accelerated Filer	US$75M – < US$700M	75 days	40 days
Non-Accelerated Filer	< US$75M	90 days	45 days

Filing Deadline for Foreign Private Issuer (FPI)

Current SEC Rule: Most FPIs filing Form 20-F must file within 4 months after fiscal year-end, this applies broadly to FPIs regardless of accelerated filer status.

Which Filer Categories Are Subject to SOX for both U.S. Domestic and Foreign Private Issuer (FPI)?

Category	SOX Applies?	External Auditor ICFR Attestation Required?
Large Accelerated Filer	✅ Yes	✅ Yes
Accelerated Filer	✅ Yes	✅ Yes
Non-Accelerated Filer	✅ Yes	❌ Generally exempt from SOX 404(b) auditor attestation

SOX compliance refers to compliance with the Sarbanes-Oxley Act ("SOX"), a U.S. federal law enacted in 2002 after major accounting scandals such as:

- Enron Corporation
- WorldCom

The purpose of SOX is to:
- Improve corporate governance
- Enhance financial reporting reliability
- Strengthen internal controls
- Protect investors from fraud

SOX applies to companies listed in the U.S. and regulated by the Securities and Exchange Commission.

Key SOX Compliance Requirements

1. Internal Control Over Financial Reporting (ICFR)
Companies must establish and maintain effective internal controls over:
- Financial reporting
- Accounting processes
- Disclosure controls

Important Distinction — SOX 302 vs SOX 404
SOX Section 302
Applies to almost all SEC reporting companies:

- CEO/CFO certification
- Disclosure controls

SOX Section 404(a)
Management must assess internal controls.

SOX Section 404(b)
External auditor attestation on ICFR effectiveness.
This 404(b) requirement mainly applies to:

- Large Accelerated Filers
- Accelerated Filers

Non-accelerated filers are generally exempt.

Simplified Summary

Item	Large Accelerated	Accelerated	Non-Accelerated
SOX Applies	Yes	Yes	Yes
CEO/CFO Certification	Yes	Yes	Yes
Internal Control Assessment	Yes	Yes	Yes
External Auditor ICFR Opinion	Yes	Yes	Usually No
Compliance Burden	Highest	High	Lower

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WHY TY TEOH INTERNATIONAL 为什么选择迪威国际?

20th Global Largest Accounting Firm IAB 2024	**753** Global Revenue (USD' Million) Year 2023	**320** Offices across 115 Countries & Regions Year 2024	**14000** Professionals Year 2024	**20th** Singapore Largest Accounting Firm	**9** Offices across Singapore, USA, Malaysia, Labuan

- Registered Auditor of Public Company Accounting Oversight Board (PCAOB), USA
- Registered Auditor with Accounting and Corporate Regulatory Authority (ACRA), Singapore;
- Approved Auditor of Labuan Financial Services Authority (Labuan FSA), Malaysia
- Approved Training Employers
- Independent Member Firm of SFAI

Team Leaders & Members Credentials

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Singapore 新加坡 +65 682 00089

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