

2021-2022 Year-End Tool Kit

For 2021 Year-End Reporting and 2022 Annual Meetings

PUBLIC COMPANY ANNUAL TIMETABLE -- 2022

NOVEMBER 2021

Introductory Notes: This timetable summarizes the principal events for domestic public companies having a December 31 fiscal year end and should be modified to reflect different fiscal year ends. Dates other than those relating to legal or regulatory requirements are intended only as suggestions and should be modified to reflect each company's specific procedures and requirements. In addition, due to differences in due dates under Securities and Exchange Commission rules for reports on Forms 10-K and 10-Q, individual companies may need to revise the dates and sequencing of various events shown below to reflect a company's status as a large accelerated filer, an accelerated filer, or a non-accelerated filer (especially if the company is eligible and elects to report under SEC smaller reporting company rules). The actual due dates for some filings under the Securities Exchange Act of 1934 shown below may vary from year to year. SEC Rule 0-3 provides that if the due date would be a Saturday, Sunday or federal holiday, the filing may be made on the first business day after the due date. References to numbers of days are to calendar days unless given as business days.

Because the table below is a summary of selected requirements under SEC, New York Stock Exchange, Nasdaq Stock Market and NYSE American rules, as well as certain state laws, it should not be used without consulting with legal and accounting professionals. Please note that SEC, NYSE, Nasdaq and NYSE American rules impose additional requirements that are not shown below, and this timetable does not reflect SEC, NYSE, Nasdaq or NYSE American rulemaking proposals that were pending when this timetable was prepared. Smaller reporting companies, emerging growth companies, foreign private issuers, asset backed issuers, registered investment companies and others are subject to requirements that in some cases differ significantly from those shown below. This timetable should not be considered advice on compliance with any legal requirements.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
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Requirements that are unique to the SEC “notice and access” or “full set delivery” proxy rules are highlighted in the left column of the table below by “NA” for the “notice and access” model and “FS” for the “full set delivery” model.

December or early January	If not previously done, compensation committee performs assessment of (1) compensation adviser independence under NYSE and Nasdaq rules and (2) compensation consultant conflicts of interest under SEC rules (potentially to be updated periodically during the year and/or upon engagement of any compensation adviser/consultant).	Send and/or receive questionnaires from compensation advisers regarding independence and review related questions in director and officer questionnaires. Related SEC rules require disclosure of compensation consultant conflicts of interest in proxy statements for annual meetings at which directors will be elected.
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<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
	<p>Monitor proposed/expected SEC compensation-related rules:</p> <ul style="list-style-type: none">• Mandatory clawback listing standards requirements• Pay-for-performance disclosure• Hedging policy disclosure	<p>The SEC has published proposed rules for each of the three Dodd-Frank mandates shown to the left.</p> <p>Although these rules appear to be unlikely to be adopted in final form at this time, companies should continue to monitor legislative and administrative developments affecting these proposed rules.</p> <p>In addition, the SEC has adopted final rules requiring CEO pay ratio disclosure. These rules will first apply to compensation paid by calendar year-end companies in 2017 and will first require disclosure in these companies' proxy statements for 2020 annual meetings.</p>

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
	Determine matters to be submitted to stockholders.	In light of the elimination of broker discretionary voting, evaluate quorum requirements under applicable state law and the company's organizational documents and consider whether a proposal for which brokers and other nominee holders are permitted to exercise discretionary voting should be included in the matters to be voted upon by stockholders at the meeting.
	Review equity compensation plans and related registration statements to determine whether any action is needed (1) to obtain stockholder approval of an increase in the amount of securities available under such plans or (2) to register offers/sales of additional securities under such plans.	
	Review corporate charter to determine whether any amendment requiring stockholder approval is desired (e.g., to increase authorized shares).	
	Determine whether say-on-pay or say on golden parachute pay proposals are to be submitted to stockholders.	Say-on-pay proposals must be submitted at least every three years.
Required at least every six years	Determine whether frequency of say-on-pay or say proposal must be submitted to stockholders.	Frequency of say-on-pay proposals must be submitted at least every six years. Voting results from prior frequency of say-on-pay proposals (and the company response thereto) should be considered in determining whether to include a say-on-pay proposal.
[120 days before the release date disclosed in the previous year's proxy statement]	Determine whether matters to be submitted to stockholders will require filing of a preliminary proxy statement with the SEC (such as charter amendment proposals), which will require additional time for SEC filing and potential SEC review.	Allow sufficient time for potential SEC review and comment and solicitation of stockholders, if appropriate.
	<i>Rule 14a-8 stockholder proposals:</i> proposals for a regularly scheduled annual meeting must be received at the company's principal executive offices not less than 120 calendar days before the release date of the previous year's annual meeting proxy statement.	Both the release date and the deadline for receiving Rule 14a-8 proposals for the next annual meeting should be identified in the proxy statement. See items tagged "Rule 14a-8 stockholder proposals" in this document.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
[14-day notice of defect(s)/response for notice of defect(s)]	<i>Rule 14a-8 stockholder proposals:</i> if a company seeks to exclude a proposal because the stockholder has not complied with an eligibility or procedural requirement of Rule 14a-8, generally, it must notify the stockholder of the alleged defect(s) within 14 calendar days of receiving the proposal.	The stockholder has 14 calendar days after receiving the notification to respond to the company's notice. Failure to cure the defect(s) or respond in a timely manner may result in exclusion of the proposal.
December or early January	Confirm whether the company is an "accelerated filer" or a "large accelerated filer" under SEC rules. Confirm whether the company is a "smaller reporting company" under SEC rules.	Under SEC rules, a calendar year-end company must determine its filing status based in part on the aggregate market value ("public float") of its non-affiliated voting and non-voting common equity as of the last business day of the most recently completed second fiscal quarter.
	Determine whether any existing confidential treatment requests require renewal.	Confidential treatment requests (and renewals of CTRs) expire a stated number of years from the date received by the Office of Freedom of Information and Privacy Act Operations unless a renewal request is received before the expiration date.
	Determine the effect or expected effect, if any, of any changes in the company's market float under SEC rules on any currently effective Form S-3 registration statements (e.g., use of Form S-3 for primary offerings and use of Wksi Form S-3) resulting from filing of the Form 10-K and prepare for the filing of new Form S-3, as necessary.	Companies may use the highest stock price during the 60 days prior to filing the Form 10-K to determine primary Form S-3 eligibility and Wksi status. As a result, companies may need to continue monitoring stock price leading up to the filing.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
December or early January	Determine whether a proxy solicitor will be used.	Confirm scheduling with proxy solicitor early in planning process.
	Determine whether any proposals (such as equity plan proposals) will be submitted to proxy advisory services (such as ISS) for their review.	See items tagged “ <i>Rule 14a-8 stockholder proposals</i> ” in this document.
	Review deadlines for stockholder proposals under Rule 14a-8 and for notification under the company’s advance notice by-law provisions, and prepare timeline to address any proposals submitted or expected to be submitted.	
	Review meeting schedule for board of directors and committees (including audit, compensation and nominating committees) to confirm no additional meetings are required.	
	Determine whether to utilize “notice and access” or “full set delivery” proxy solicitations. If considering adoption of the notice and access model for the first time determine the effects on the scheduling and cost of the proxy solicitation and annual meeting process and coordinate with intermediaries (Broadridge and others), especially relating to information and document requirements and deadlines.	The requirement to post Proxy Materials <i>at least 40 calendar days before the date of the annual meeting</i> may affect the deadlines for preparation, review and approval of the proxy statement, annual report to stockholders (“ARS”) and proxy card (collectively, the “Proxy Materials”) if the company elects to use the notice and access model.
		Depending on web hosting arrangements, companies may need to furnish proxy information and/or materials to Broadridge or other service providers more than 40 days before the date of the annual meeting.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
December or early January	Determine annual meeting date, solicitation period, record date for annual meeting, mailing date for proxy statement and ARS, and production/printing requirements.	Charter, bylaw, state law and stock exchange requirements should be reviewed in establishing these dates. <i>Notice Date:</i> Delaware law requires notice not less than 10 or more than 60 days before annual meeting date; includes electronic notice and householding provisions.
		Maryland law requires notice not less than 10 or more than 90 days before a stockholders' meeting; includes electronic notice provisions.
		NYSE American requires listed companies to give stockholders written notice at least 10 days in advance of all stockholders' meetings.
		<i>Record Date:</i> Delaware law allows a record date not less than 10 or more than 60 days before an annual meeting.
		Maryland law allows a record date not more than 90 days before a stockholders' meeting.
		The NYSE recommends that a minimum of 30 days be allowed between the record and meeting dates "so as to give ample time for the solicitation of proxies." Record dates should not be set for a Saturday, Sunday or NYSE holiday.
		<i>Meeting Date:</i> Consider the effect of any change in the date of the annual meeting under the company's advance notice by-law provisions (if applicable), which may affect publicity requirements and/or the time within which stockholders must make a proposal for a stockholder vote or director nomination.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
December or early January	Select financial and/or commercial printer for ARS and other Proxy Materials.	
	Establish and confirm with outside service providers time/date milestones for creation, review and printing of ARS and other Proxy Materials.	
	Determine whether the company will use SEC “householding” rules (applies to notice and access, full set delivery and traditional paper proxy solicitations), which require additional coordination with outside service providers and may impact scheduling.	Confirm that the following conditions will be satisfied: <ul style="list-style-type: none"> • express or implied consent requirements of SEC rules; • state law, charter and by-law requirements concerning giving written notice of stockholder meetings to each stockholder; • each record stockholder will receive a separate proxy card, and that each beneficial holder will receive a separate form of voting instructions; and • the ARS and proxy statement will accompany or precede the proxy cards and/or forms of voting instructions.
	Note that the company must comply with the requirements summarized in the note at right if the householding rules are to be used.	
	State laws may impose additional conditions on householding.	
	Contact outside counsel and independent auditors.	

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
December or early January	Establish workplan(s), including time and responsibility schedules and take any preliminary actions necessary or appropriate to prepare for: <ul style="list-style-type: none">• drafting and filing of the Form 10-K, proxy statement and ARS;• drafting and circulation of executive officer and director compensation disclosures, including CD&A, Summary Compensation Table and other material that may require advanced preparation and additional time for review;• annual meeting process;• audit of the company's financial statements; and• audit of the company's internal control over financial reporting.	
	Take appropriate action to assess whether the company is subject to specialized disclosure and/or reporting requirements, including: <ul style="list-style-type: none">• Resource extraction payments• Conflict minerals• Iran activities	

Note that failure to establish adequate timing goals in advance may result in scheduling and compliance problems that adversely affect the annual meeting and proxy solicitation process.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
December 31, 2021	New Year's Day – SEC and national stock exchanges closed.	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.
January	Plan format and content of ARS and Form 10-K annual report; arrange for any graphics or photography.	See notes on broker search cards, record date and other dates noted elsewhere, and consider these in planning the annual meeting/reporting process.
[80 days before the company files its definitive proxy statement and form of proxy]	<i>Rule 14a-8 Stockholder Proposals:</i> if a company intends to exclude a proposal from its proxy materials, it must submit its no-action request to the SEC no later than 80 calendar days before it files its definitive proxy statement and form of proxy with the SEC unless it demonstrates "good cause" for missing the deadline.	In addition, a company must simultaneously provide the stockholder with a copy of its no-action request.
January	Perform evaluations of disclosure controls and procedures and internal control over financial reporting. As appropriate, take any corrective actions and provide any notices under the company's procedures, policies and/or board committee charters.	Disclosure in periodic reports may be required.
	Review and monitor stockholder nominations and/or proposals for inclusion in the proxy statement under SEC rules and consider whether or not to submit SEC no-action requests.	Review time limits under SEC rules. See items tagged " <i>Rule 14a-8 stockholder proposals</i> " in this document.
	Review and monitor stockholder nominations and/or proposals for action at the annual meeting.	Review advance notice requirements of by-laws, as applicable.
	Select and reserve site for annual meeting.	

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
	Accountants begin audit and preparation of financial statements and audit of internal control over financial reporting.	Note: Non-accelerated filers are required to comply with the management report requirement, but are not required to comply with the auditor attestation requirement (permanent change under SEC rules implementing Section 989G of the Dodd-Frank Act).
	Confirm compliance steps for SEC XBRL (interactive financial data) rules.	
January	Review applicability of SEC conflict minerals rules; if applicable, begin preparation of report.	If applicable, Form SD reports are due May 31st for the preceding calendar year.
January [15-21]	Distribute Form 5 questionnaire and explanatory memorandum to directors and executive officers.	
	Distribute director and officer questionnaire to directors and executive officers.	
	Distribute director independence and audit/compensation committee matters questionnaire to independent directors.	
	Send executive compensation worksheet to designated company personnel for use in preparing compensation tables and related disclosure for proxy statement/Form 10-K.	
	Directors' meeting or written consent in lieu of a directors' meeting to set record date and meeting date for annual meeting and take any related corporate action.	
January 17	Martin Luther King, Jr. Day - SEC and national stock exchanges closed.	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
January [21-31]	<p>Meetings of the board of directors and/or the audit, compensation, nominating and other board committees for other actions to be taken. Examples:</p> <ul style="list-style-type: none"> • director nominations and approval and recommendation of other matters to be submitted to stockholders; • determinations of directors' independence; • determinations of audit committee member independence, financial literacy and financial expert status; • determinations of compensation committee member independence and related qualifications; and • review of charters, codes and policies, as required by SRO rules; and • board/committee evaluations, if applicable (required for NYSE companies). <p>Confirm that correct versions of committee charters and other corporate governance documents have been or will be posted on the company's website</p> <p>Provide notice of annual meeting record date to NYSE/Nasdaq/NYSE American, if necessary.</p> <p>Notify transfer agent and Broadridge and proxy solicitor, if applicable, of annual meeting record date and method(s) to be used for the proxy solicitation.</p>	<p>NYSE and NYSE American require immediate notice of board action to establish a record date; notice must be given at least 10 days before the record date.</p>

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
January [21-31]	Issue press release concerning record date and annual meeting date, time and location and any other matters required by the company's charter or bylaws and/or NYSE/Nasdaq/NYSE American rules.	
	Company instructs transfer agent to notify depositories of record date and date of annual meeting.	
Not later than January 30	Deadline for real estate investment trusts (REITs) to send written demands to stockholders of record concerning their stock ownership.	Requirement applies to all classes of equity securities. The threshold for the demand varies, depending on how many record owners the REIT has: 5%+ holders if 2,000+ record stockholders; 1%+ if 200 to 2,000 holders; 0.5%+ if less than 200 holders.
February [7]	Direct transfer agent to send broker search cards.	Must be sent at least 20 business days in advance of record date for annual meetings, not including legal holidays such as Presidents Day.
Not later than February 14	Due date for filing prior year Form 5 reports with SEC. File any required Form 5 reports.	Form 5 reports must be filed electronically and are subject to website posting requirements.
		See introductory note above for information on SEC filing dates that fall on weekends or federal holidays.
Not later than February 14	Due date for eligible 5%+ stockholders to file new Schedule 13G reports or amend existing Schedule 13G reports.	Requirement applies to beneficial ownership of all classes of voting equity securities, which may include preferred stock, warrants and convertible debt.
<i>IPO companies, loss corporations and delinquent filers:</i> February 16	Q3 financial statements for December 31 fiscal year end filers that are IPO companies, loss corporations or delinquent filers are stale at the close of business.	45 days after fiscal year end

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
February 21	Washington's Birthday/Presidents Day – SEC and national stock exchanges closed.	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.
February []	Review exhibits to Form 10-K Confirm Form 10-K XBRL tagging process with financial printer and accountants.	SEC oral guidance on Item 10(d) of Regulation S-K permits companies to continue to incorporate by reference exhibits that were previously filed electronically without refiling.
	If required by SEC rules, file preliminary Proxy Materials with SEC. The NYSE recommends submitting copies of preliminary Proxy Materials to NYSE for review.	SEC rules require submission of preliminary Proxy Materials to SEC at least 10 days prior to the mailing date if the company will seek stockholder action on specific matters. The possibility of SEC comments should be considered when planning printing and mailing dates.
[45 days before anniversary of mailing date of prior year's proxy materials]	Deadline for submission of stockholder proposals <u>not</u> submitted under Rule 14a-8	
[30 days before the company files its definitive proxy statement and form of proxy]	<i>Rule 14a-8 Stockholder Proposals:</i> if a proposal will appear in a company's proxy materials, the company may elect to include a statement in opposition, stating its reasons as to why stockholders should vote against the proposal.	Except as explained immediately below, the company is required to provide the stockholder with a copy of its statement in opposition no later than 30 calendar days before it files its definitive proxy statement and form of proxy.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
[Five days after the company has received a revised proposal]	<i>Rule 14a-8 Stockholder Proposals:</i> if the SEC no-action response provides for stockholder revision to its proposal or supporting statement as a condition to requiring the company to include it in its proxy materials, the company must provide the stockholders with a copy of its statement in opposition no later than five calendar days after it receives a copy of the revised proposal.	
February []	<p>Issue earnings release for preceding year. Submit Form 8-K reporting the issuance of the press release under Item 2.02 and include earnings release as an exhibit.</p> <p>Submit earnings release to NYSE/Nasdaq/NYSE American prior to release.</p>	<p>Adjust dates to reflect accelerated Form 10-K filing deadline, if applicable.</p> <p>Review any non-GAAP financial information to ensure compliance with requirements of Regulation G and Item 2.02 of Form 8-K.</p> <p>Determine whether timing of the Form 8-K submission and other facts relating to the company's earnings call or webcast will satisfy the oral exception to the Form 8-K requirements that would apply to the call or webcast.</p>
February []	Send draft ARS, Form 10-K and proxy statement (including reports of audit and compensation committees) to directors for review, comment and/or approval.	<p>Adjust dates to reflect applicable Form 10-K filing deadline.</p> <p>Adjust dates to reflect scheduling requirements under notice and access rules, if applicable.</p>
February []	<p>Board and committee meetings or consents to approve matters relating to annual meeting, ARS, Form 10-K, proxy statement and any related materials not previously approved.</p> <p>Obtain director signatures for Form 10-K.</p>	<p>Adjust dates to reflect applicable Form 10-K filing deadline.</p> <p>Adjust dates to reflect scheduling requirements under notice and access rules, if applicable.</p>

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
	Send ARS and other Proxy Materials to printer(s).	ARS often requires longer production and printing time than proxy statement.
February or March []	Record date for annual meeting.	
<i>Large accelerated filers:</i> March 1	Deadline for filing Form 10-K with SEC. Form 10-K need not be filed with NYSE/Nasdaq/NYSE American if filed electronically.	Form 10-K is due 60 days after close of fiscal year or on the first business day thereafter; <i>the filing date is February 29 in leap years.</i>
<i>Large accelerated filers:</i> <i>filers:</i> March 1	Q3 financial statements for December 31 fiscal year end filers that are large accelerated filers are stale at the close of business.	60 days after fiscal year end
<i>Accelerated filers:</i> March 16	Deadline for filing Form 10-K with SEC. Form 10-K need not be filed with NYSE/Nasdaq/NYSE American if filed electronically.	Form 10-K is due 75 days after close of fiscal year or on the first business day thereafter; <i>the filing date is March 15 in leap years.</i>
<i>Accelerated filers:</i> March 16	Q3 financial statements for December 31 fiscal year end filers that are accelerated filers are stale at the close of business.	75 days after fiscal year end
<i>Non-accelerated filers:</i> March 31	Deadline for filing Form 10-K with SEC. Form 10-K need not be filed with NYSE/Nasdaq/NYSE American if filed electronically.	Form 10-K is due 90 days after close of fiscal year or on the first business day thereafter; <i>the filing date is March 30 in leap years.</i>
<i>Non-accelerated filers:</i> March 31	Q3 financial statements for December 31 fiscal year end filers that are <i>not</i> large accelerated filers or accelerated filers are stale at the close of business.	90 days after fiscal year end See above for IPO companies, loss corporations and delinquent filers
NA [47] days before date of annual meeting	Send required information to intermediaries for preparation of intermediaries' notice of internet availability.	Note: confirm with Broadridge and other intermediaries how many business days the company must provide proxy information before the date on which the company's notice of internet availability of proxy materials will be sent.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
March [] or April []	<p><i>Notice and access model:</i></p> <p>File notice of internet availability and Proxy Materials with SEC; post Proxy Materials on website; send notice of availability to stockholders.</p> <p><i>Full set delivery model:</i></p> <p>File Proxy Materials (and notice of internet availability, if separate) with SEC; post Proxy Materials on website; mail Proxy Materials (and notice of internet availability, if separate) to stockholders.</p> <p><i>See more detailed information in rows below.</i></p> <p><i>See also SEC and SRO filing requirements below.</i></p>	

Notice and Access Model

NA	Not later than 40 days before the date of the annual meeting	1. File Proxy Materials File definitive notice of annual meeting, proxy statement, form of proxy (proxy card), notice of internet availability and any other soliciting materials with the SEC electronically.	See also additional information concerning SEC and SRO filing requirements below.
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<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
NA Not later than 40 days before the date of the annual meeting	<p>2. Post Proxy Materials on company website</p> <p>Complete Proxy Materials must be posted on the company's website at or prior to the time the company sends notice of internet availability of the Proxy Materials to stockholders.</p>	<p>Selected SEC requirements:</p> <ul style="list-style-type: none"> • Proxy Materials as posted must be in a format "convenient for both reading online and printing on paper" and must be easily searchable. This may require posting the Proxy Materials in more than one format. If a separate reader or plug-in is required, a link to the required software must be available on the same webpage. • Proxy Materials must remain posted until at least the date of the stockholder meeting. • References to a "company website" include a third-party website that complies with SEC rules. Note that SEC rules prohibit use of the SEC EDGAR website to satisfy website posting requirements. • The website reference in the notice of internet availability must be to a specific page (not a home page), and must not be to the SEC's EDGAR website.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
NA Not later than 40 days before the date of the annual meeting	<p>3. Send Notice of Internet Availability</p> <p>Send notice of internet availability to stockholders concurrently with or after posting the Proxy Materials on the website. See note at right on electronic delivery of notice.</p> <p>The notice of internet availability is subject to specific SEC rules: review notes at right and requirements contained in applicable SEC rules.</p>	<p>Selected SEC requirements:</p> <ul style="list-style-type: none"> • Notice must be sent <i>at least 40 calendar days</i> before the date of the annual meeting. Intermediaries will require the company to provide necessary information earlier than that date. • Notice must be sent in paper unless stockholders have given affirmative consent to electronic delivery. • Notice may not be sent with the proxy card or any other stockholder communications, other than an explanation of the reasons for the company's use of the electronic proxy rules and the process for stockholders to receive and review proxy materials and vote. • Except as described above, the Notice may not include any additional information other than as required by state law.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
NA Not later than 40 days before the date of the annual meeting	4. Optional – Send proxy card or equivalent to stockholders	<p>Restrictions on sending proxy cards:</p> <ul style="list-style-type: none"> Before 10th calendar day after sending the notice of internet availability: proxy card may be sent <i>only</i> if accompanied or preceded, in the same medium, by the proxy statement and ARS. Beginning 10th calendar day after sending the notice of internet availability: proxy card may be sent to stockholders without proxy statement or ARS, but must be accompanied by the notice of internet availability.
NA As requested – see note at right	5. Send copies of Proxy Materials to record stockholders and beneficial owners upon request	<p>Until the date of the annual meeting:</p> <ul style="list-style-type: none"> Copies requested must be sent within three business days of the stockholder request. Paper copies must be sent by first class mail or equivalent (bulk mail is not permitted). <p>SEC rules require the company to send copies for a period of one year after the annual meeting.</p> <p>Ensure that sufficient paper copies of ARS and proxy statement are available to satisfy stockholder and beneficial owner requests for the following year.</p>

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
NA	<p>Additional considerations applicable to <i>intermediaries</i> under notice and access model:</p> <ul style="list-style-type: none"> • Intermediaries must follow the proxy delivery method(s) chosen for that intermediary by the company. • The company must provide intermediaries with information required for them to prepare and send notices to beneficial owners sufficiently in advance to permit compliance with the 40-day deadline for distribution of notice of internet availability of the Proxy Materials. Copies of the Proxy Materials must be available for posting on the intermediary's website (see following paragraph). • Proxy Materials referred to in intermediary notices may be posted on the company's website or, subject to additional requirements, on the intermediary's website. However, intermediaries must provide an independent website for receipt of voting instructions and requests for paper copies of Proxy Materials. 	<p>Broadridge may require companies to furnish information for the notice of internet availability more than 40 days before the date of the annual meeting.</p>

Full Set Delivery Model

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
FS Not later than the date on which the Proxy Materials are first sent, given or made available to stockholders	1. File Proxy Materials File definitive notice of annual meeting, proxy statement, form of proxy (proxy card), a separate notice of internet availability, if applicable, and any other soliciting materials with the SEC electronically.	See also additional information concerning SEC and SRO filing requirements below.
FS March [] or April []	2. Post Proxy Materials on company website Complete Proxy Materials must be posted on the company's website at or prior to the time the company first sends the Proxy Materials to stockholders.	Selected SEC requirements: <ul style="list-style-type: none"> Proxy Materials as posted must be in a format "convenient for both reading online and printing on paper" and must be easily searchable. This may require posting the Proxy Materials in more than one format. If a separate reader or plug-in is required, a link to the required software must be available on the same webpage. Proxy Materials must remain posted until at least the date of the stockholder meeting. References to a "company website" include a third-party website that complies with SEC rules. Note that SEC rules prohibit use of the SEC EDGAR website to satisfy website posting requirements. The website reference in the notice of internet availability must be to a specific page (not a home page), and must not be to the SEC's EDGAR website.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
FS March [] or April []	3. Mail Proxy Materials to stockholders Mail paper copies of ARS, notice of annual meeting, proxy statement, form of proxy (proxy card) and a separate notice of internet availability, if applicable.	ARS must accompany or precede Proxy Materials. Allow up to five to seven business days between record date and stockholder mailing for organization and printing unless a shorter time period can be confirmed. Full set delivery rules do not impose any minimum time requirements for mailing and/or posting the Proxy Materials.
<i>SEC Filing Requirements (Notice & Access and Full Set)</i>		
Not later than the date on which the Proxy Materials are first sent, given or made available to stockholders	File definitive notice of annual meeting, proxy statement, form of proxy (proxy card), notice of internet availability (if applicable) and other soliciting materials with the SEC electronically.	Rule 13 of Regulation S-T requires the company to file definitive proxy materials and other soliciting materials by EDGAR on or before the date the document is first posted on a website or mailed to stockholders. If the posting or mailing occurs on a day that is not an SEC business day, the document must be filed as soon as possible on the next SEC business day.
		Note: the SEC has indicated in an interpretive letter that filing proxy materials promptly by EDGAR on the <i>next business day</i> will satisfy this requirement, but this interpretive position has been subject to SEC reconsideration.
	<i>In addition to the filing requirement above:</i> ARS web-posting/paper submission requirement Either (1) post an electronic version of the ARS on the company's web site by the dates specified in Rule 14a-3(c)/Rule 14c-3(b) or (2) send seven paper copies of ARS to SEC.	If company chooses the paper alternative, mail to: Division of Corporation Finance Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549 SEC interpretation on web posting: www.sec.gov/divisions/corpfin/guidance/exchange-act-rule-14a3-14c3.htm

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
March [] or April []	<i>If preliminary Proxy Materials were filed with the SEC:</i>	SEC rules require the filing of any amended or revised proxy statement or other materials with the SEC. If the text has changed, the filing must be marked in accordance with SEC rules to indicate the changes in the text.
	<i>If the Form 10-K incorporates management and compensation information from the proxy statement:</i>	The Form 10-K annual report usually incorporates certain disclosure concerning management and compensation that is contained in the proxy statement. In these cases, the proxy statement must be filed within 120 days after the fiscal year end. See additional information on the filing date in the note at April 30.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
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Stock Exchange Requirements (Notice & Access and Full Set)

NYSE

The NYSE no longer requires companies to (1) provide paper copies of proxy materials to the NYSE, provided that the proxy materials were filed with the SEC in full as part of a Schedule 14A filing and (2) to distribute to stockholders paper copies of an ARS.

The NYSE does require an ARS or Form 10-K to be posted on the company's website.

Companies whose proxy materials are available on the SEC EDGAR system but not filed under Schedule 14A must notify the NYSE that the filing contains proxy materials.

Companies that do not file all of their proxy materials, including the form of proxy card, or that do not file their proxy materials via EDGAR, must still provide three physical copies to the NYSE.

Nasdaq

Nasdaq requires the company to make available to its stockholders an annual report that contains audited financial statements.

Nasdaq companies can satisfy the annual report distribution requirement by satisfying SEC proxy rules regarding distribution of annual reports.

This requirement may be satisfied either by an ARS or by a Form 10-K annual report.

Nasdaq rules also permit companies to satisfy this requirement by either: (1) mailing an annual report to stockholders or (2) posting an annual report on the company's website.

Nasdaq has no rule that requires Nasdaq-listed companies to file proxy materials with Nasdaq.

NYSE American

Send paper copies of ARS to NYSE American.

NYSE American requires the ARS to be distributed to stockholders and filed with NYSE American at least 10 days before the annual meeting and not later than four months after the end of the company's fiscal year.

DATE

EVENT

NOTES

End of Stock Exchange Requirements

	<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
NA	Ten (10) days after notice of internet availability is sent (if using notice and access model)	The company may begin sending proxy cards, with copies of the notice of internet availability	
	Date additional soliciting materials are sent to stockholders or made public	File additional soliciting materials with the SEC. If using notice and access model or full set delivery model, post additional soliciting materials on the website.	
	April []	Issue earnings release for first quarter. Submit Form 8-K reporting the issuance of the press release under Item 2.02 and include earnings release as an exhibit. Submit earnings release to NYSE/NYSE American.	Adjust dates to reflect accelerated Form 10-Q filing deadline, if applicable. Review non-GAAP financial information to ensure compliance with requirements of Regulation G and Item 2.02 of Form 8-K.
			Determine whether timing of the Form 8-K submission and other facts relating to the company's earnings call or webcast will satisfy the oral exception to the Form 8-K requirements that would apply to the call or webcast.
	April []	Review annual meeting scripts and other presentation materials for legal compliance. Examples of potential issues for review: <ul style="list-style-type: none"> • Regulation FD (material information not previously widely disseminated); • Regulation G (non-GAAP financial information); • safe harbor for forward-looking statements (be aware of different requirements for oral and written statements); and • Rule 10b-5. 	



Goodwin 2021-2022 Year-End Tool Kit

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
April [10]	Finalize script, votes, ballots, ballot reports and/or oaths of teller or inspector of elections, meeting guidelines and other materials for annual meeting.	
April 15	Good Friday – national stock exchanges closed. SEC is open.	
May 2 <i>(120 days after fiscal year end. April 30, 2022 is a Saturday; next business day is Monday, May 2.)</i>	Deadline for filing definitive proxy statement with SEC if the Form 10-K incorporates Part III information by reference from the proxy statement. File amendment on Form 10-K/A if definitive proxy statement will not be filed by this date.	Deadline is 120 days after end of fiscal year; <i>the leap year deadline is April 29. This filing deadline cannot be extended by filing a Form 12b-25.</i>
April [__]	If necessary, begin the process of converting Form 10-Q, financial tables, exhibits and graphs to EDGAR format and performing XBRL tagging.	
May 9	Year-end financial statements for December 31 fiscal year end filers that are large accelerated filers or accelerated filers are stale at the close of business.	129 days after fiscal year end
May 10	Due date for first quarter Form 10-Q reports filed by accelerated filers and large accelerated filers.	
May 16	Year-end financial statements for December 31 fiscal year end filers that are <i>not</i> large accelerated filers or accelerated filers are stale at the close of business.	134 days after fiscal year end
May 16	Due date for first quarter Form 10-Q reports filed by non-accelerated filers.	
	Form 10 Q need not be filed with NYSE/Nasdaq/NYSE American if filed electronically.	

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
May []	Annual meetings of stockholders and directors.	Elect directors and officers of the company and its subsidiaries and transact other business.
May 30	Memorial Day – SEC and national stock exchanges closed.	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.
May 31	Due date for Form SD with Conflict Minerals Report, if applicable	The due date is May 31. This date does not change in leap years, but the due date is subject to adjustment if the due date occurs on a Saturday, Sunday or holiday on which the SEC is not open for business, in which case the filing deadline is the next business day.
Date of annual meeting	Proxy Materials for the current year may be removed from the company's website (applies to both notice and access model and full set delivery model).	If using notice and access model, the company must continue to send copies of paper or electronic Proxy Materials after receiving a request for one year after the date of the annual meeting, but the requirement to send copies within three business days (and by first class mail, in the case of paper copies) does not apply after the annual meeting.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
Within four business days after the annual meeting date	Form 8-K filing – Voting results	<p>Companies must report voting results and related information on Form 8-K within four business days. <i>Refer also to the following row for Form 8-K reporting requirements related to stockholder Say When on Pay advisory votes.</i></p> <p>The four business day period for reporting begins to run on the day on which the meeting ended.</p> <p>Companies must disclose preliminary voting results in the Form 8-K report, and must file an amended report to disclose final voting results within four business days after the final voting results are known, but SEC rules provide that a company is not required to report preliminary voting results if it has disclosed final voting results in its initial Form 8-K filing.</p>

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
Within four business days after the annual meeting date <i>and</i> amendment requirement	Form 8-K filing – Say When on Pay voting results Note initial report concerning Say When on Pay voting results and required amendment to report the company's decision on the frequency of Say When on Pay votes	Item 5.07 requires companies to file and/or amend a Form 8-K report as follows: Item 5.07(b) requires disclosure of the number of votes cast for each of 1 year, 2 years and 3 years, as well as the number of abstentions, with respect to the required vote on the frequency of stockholder advisory votes on executive compensation. Item 507(d) requires disclosure of the company's decision, in light of the stockholder vote on the frequency of stockholder votes on executive compensation as required by Section 14A(a)(2) of the Exchange Act, as to how frequently the company will include a stockholder vote on executive compensation in its proxy materials until the next required vote on the frequency of such votes.
		The Item 5.07(d) report must be filed not later than 150 calendar days after the end of the annual or other meeting of stockholders at which a vote was held on the frequency of stockholder votes on executive compensation, but in no event later than 60 calendar days before the deadline for submission of stockholder proposals under Rule 14a-8 as disclosed in the company's most recent proxy statement for an annual or other meeting of stockholders relating to the election of directors at which stockholders voted on the frequency of stockholder votes on executive compensation as required by Section 14A(a)(2) of the Exchange Act.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
Within four business days after the annual meeting date	Form 8-K filing – Approval of compensation-related plan	If a compensation-related plan has been approved by stockholders at the annual meeting, note that an Item 5.02 Form 8-K report is required within four business days even if no awards have been made under the plan. Consult legal counsel for additional information concerning filing obligations related to compensatory plans, agreements and arrangements.
May []	NYSE-listed companies submit required NYSE documents, including: <ul style="list-style-type: none"> • Section 303A Annual Written Affirmation; and • Annual CEO Certification. 	Must be submitted on the required NYSE forms. Forms are due each year within 30 days of annual meeting date.
June 20	Juneteenth National Independence Day – SEC and national stock exchanges closed.	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.
June 29	Form 11-K due date	Filing deadline for all filers is 180 days after the end of the plan year if the plan is not subject to ERISA (June 29 for plans with a December 31 year end). <i>The due date in leap years is June 28.</i>

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
July 1	<p>Confirm whether the company will satisfy the public float element of the definition of “accelerated filer” or “large accelerated filer” under SEC rules.</p> <p>Confirm whether the company will satisfy the public float element of the definition of “smaller reporting company” under SEC rules.</p>	Computation is based on the aggregate market value of the company’s voting and non-voting common equity as of the last business day of the most recently completed second fiscal quarter. See also the actual determination of accelerated/large accelerated filer status immediately after year-end.
July 4	Independence Day – SEC and national stock exchanges closed.	A company that newly qualifies as a smaller reporting company may immediately begin using the scaled disclosure requirements applicable to smaller reporting companies (i.e., the Form 10-Q for the second quarter may be filed using the scaled disclosure requirements), but apparently must continue to meet the filing deadlines applicable to an accelerated filer until the end of the year (i.e., until it files its next Form 10-K).
July []	<p>Issue earnings release for second quarter. Submit Form 8-K reporting the issuance of the press release under Item 2.02 and include earnings release as an exhibit.</p> <p>Submit earnings release to NYSE/NYSE American.</p>	<p>Adjust dates to reflect accelerated Form 10-Q filing deadline, if applicable.</p> <p>Review non-GAAP financial information to ensure compliance with requirements of Regulation G and Item 2.02 of Form 8-K.</p> <p>Determine whether timing of the Form 8-K submission and other facts relating to the company’s earnings call or webcast will satisfy the oral exception to the Form 8-K requirements that would apply to the call or webcast.</p>

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
August []	If necessary, begin the process of converting Form 10-Q, financial tables, exhibits and graphs to EDGAR format and perform XBRL tagging.	
August 8	Q1 financial statements for December 31 fiscal year end filers that are large accelerated filers or accelerated filers are stale at the close of business.	129 days after fiscal first quarter end
August 9	Due date for second quarter Form 10-Q reports filed by accelerated filers and large accelerated filers.	
August 12	Q1 financial statements for December 31 fiscal year end filers that are <i>not</i> large accelerated filers or accelerated filers are stale at the close of business.	134 days after fiscal first quarter end
August 15	Due date for second quarter Form 10-Q reports filed by non-accelerated filers.	
	Form 10-Q need not be filed with NYSE/Nasdaq/NYSE American if filed electronically.	

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
August – September – October	Amend Form 8-K Item 5.07(d) report Amendment is due not later than 150 calendar days after the end of the annual or other meeting of stockholders at which a vote was held on the frequency of stockholder votes on executive compensation	As noted above, Item 5.07(d) requires disclosure of the company's decision, in light of the stockholder vote on the frequency of stockholder votes on executive compensation as required by Section 14(a)(2) of the Exchange Act, as to how frequently the company will include a stockholder vote on executive compensation in its proxy materials until the next required vote on the frequency of such votes. The Item 5.07(d) report must be filed not later than 150 calendar days after the end of the annual or other meeting of stockholders at which a vote was held on the frequency of stockholder votes on executive compensation, but in no event later than 60 calendar days before the deadline for submission of stockholder proposals under Rule 14a-8 as disclosed in the company's most recent proxy statement for an annual or other meeting of stockholders relating to the election of directors at which stockholders voted on the frequency of stockholder votes on executive compensation as required by Section 14A(a)(2) of the Exchange Act.
September 5	Labor Day – SEC and national stock exchanges closed.	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.
October 10	Columbus Day – SEC closed	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
October []	<p>Issue earnings release for third quarter.</p> <p>Submit Form 8-K reporting the issuance of the press release under Item 2.02 and include earnings release as an exhibit.</p> <p>Submit earnings release to NYSE/NYSE American.</p>	<p>Adjust dates to reflect accelerated Form 10-Q filing deadline, if applicable.</p> <p>Review non-GAAP financial information to ensure compliance with requirements of Regulation G and Item 2.02 of Form 8-K.</p>
October []		Determine whether timing of the Form 8-K submission and other facts relating to the company's earnings call or webcast will satisfy the oral exception to the Form 8-K requirements that would apply to the call or webcast.
November []	If necessary, begin the process of converting Form 10-Q, financial tables, exhibits and graphs to EDGAR format and perform XBRL tagging.	
November 7	Q2 financial statements for December 31 fiscal year end filers that are large accelerated filers or accelerated filers are stale at the close of business.	129 days after fiscal second quarter end
November 9	Due date for third quarter Form 10-Q reports filed by accelerated filers and large accelerated filers.	
November 11	Veterans Day – SEC closed	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.
November 11	Q2 financial statements for December 31 fiscal year end filers that are <i>not</i> large accelerated filers or accelerated filers are stale at the close of business.	134 days after fiscal second quarter end
November 14	Due date for third quarter Form 10-Q reports filed by non-accelerated filers.	

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
	Form 10-Q need not be filed with NYSE/Nasdaq/NYSE American if filed electronically.	
November 24	Thanksgiving Day – SEC and national stock exchanges closed.	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules. NYSE and Nasdaq observe an early close (1:00 p.m.) on the Friday following Thanksgiving.
November-December	Depending on the company's schedule for board of director meetings, perform compensation committee review of compensation adviser independence and compensation consultant conflicts of interest.	See related item under "December or early January" above.
December 26	Christmas Day (observed) – SEC and national stock exchanges closed.	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.
January 2, 2023	New Year's Day (observed) – SEC and national stock exchanges closed.	The SEC EDGAR system will not accept filings, nor will the SEC be open to accept permitted paper filings, on federal holidays, and federal holidays do not count for purposes of calculating due dates or other dates that are based on business days under SEC rules.

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
<i>Selected Other Items</i>		
<i>Nasdaq and NYSE Notice of Any Non-Compliance with Listing Standards</i>	<i>Nasdaq Rule 5250 (and related rules and interpretations)</i>	
	Nasdaq rules require notice of any non-compliance with listing standards, whether or not material.	
	<i>NYSE Section 303A.12(b) Notice of Non-Compliance</i>	
	NYSE rules require notice of any non-compliance with listing standards, whether or not material.	
NA Requests for Proxy Materials	SEC notice and access rules require the company to send paper or electronic copies of Proxy Materials upon request for up to one year after the date of the annual meeting. Copies requested before the date of the annual meeting must be sent within three business days (and by first class mail, in the case of paper copies).	
<i>Dividends</i>	Notify NYSE, Nasdaq or NYSE American and the company's transfer agent of the record date. NYSE, Nasdaq and NYSE American rules require 10 days advance notice of the record date for any dividend.	
<i>Press Releases</i>	NYSE, Nasdaq and NYSE American require copies of press releases prior to distribution.	
<i>End-User Exception - Swap/Hedge Policy</i>	If applicable, review and affirm policy as required by relevant charter and CFTC rules	

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
<i>Related Person Transactions</i>	Consider additional ongoing procedures (e.g., quarterly review and updates with executive officers and directors) to capture and provide review of transactions and relationships during the year that may be disclosable as related person transactions and/or affect director independence.	
<i>Insider Trading Policy and Reporting</i>	Notify directors, executive officers and other covered individuals of opening and closing of trading “windows” under the company’s insider trading policy. Remind Section 16 filers of two-business day filing deadline for reporting acquisitions and dispositions on Form 4.	
<i>NYSE Section 303A Interim Written Affirmation</i>	NYSE rules require listed companies to submit Interim Written Affirmations “promptly” after specified events, including (among others) changes in director independence and changes in board or committee membership.	

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