

What is a 12b-25 extension?

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A 12b-25 extension is a filing that contains a notification of a late filing to the SEC. It is a filing required for companies that will not be able to submit certain periodic filings by the SEC deadline or in a timely manner. The notification of a late filing is mandated by SEC Rule 12b-25 and requires the registrant's information and explanation of the reason why the filing is delayed. It also provides for application for relief from the deadline.

On GoFiler Online, 12b-25 extensions can be filed for the following forms: 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, and N-CEN. To file the notification under Rule 12b-25, you must create the 12b-25 document and attach it to the "NT" version of the filing you wish to submit. For example, to file a notification of a late 10-Q filing, you would create the 12b-25 document with the appropriate data and attach it to an NT 10-Q submission.

"NT" filings share the same filing deadline as the filing to which they apply. If you wish to file for an extension for a 10-Q, for instance, you must file your NT 10-Q by the filing deadline for the Form 10-Q.