



Seward & Kissel Regulatory Compliance

A photograph of a modern glass skyscraper with a blue sky reflection, serving as a background for the year "2024".

2024

COMPLIANCE
CALENDAR

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2024 COMPLIANCE CALENDAR

Date	Obligation	Comment
UPCOMING OBLIGATIONS		
Obligations listed under “Upcoming Obligations” will be coming due later this year or next.		
1/1/2024	FinCEN Beneficial Ownership Information Reporting.	<p>Exempt reporting advisers that are not “large operating companies,”¹ certain general partners of registered advisers and other entities not subject to exemption formed before 1/1/2024 may begin to submit an initial beneficial ownership report to the Financial Crimes Enforcement Network (“FinCEN”) detailing information about itself and its beneficial owners,² with the report due by 1/1/2025. Entities required to report can either be a “domestic reporting company” (i.e., the company was created by the filing of a document with a secretary of state or similar office under the law of a State or Indian tribe) or a “foreign reporting company” (i.e. the company is registered to do business in any U.S. State or Tribal jurisdiction by filing a document with a secretary of state or similar office of the State or Tribe) that does not qualify for an exemption.</p> <p>Those entities subject to the reporting requirement formed on or after 1/1/2024, but before 1/1/2025, will have 90 calendar days from the earlier of (i) the date the entity receives actual notice that its creation or registration is effective, or (ii) after the date a secretary of state or similar office first provides public notice of its creation or registration to file its initial beneficial ownership report detailing information about itself, its beneficial owners, and its company applicants.³ Entities created or registered on or after 1/1/2025 will have 30 calendar days after receiving actual or public notice that its creation or registration is effective to file. If there is any change to the required information about an entity or its beneficial owners in a filed beneficial ownership report, the entity must file an updated report no later than 30 calendar days after the date of the change.</p> <p>¹ A “large operating company” is an entity with more than 20 full-time U.S.-based employees and an operating presence at a physical office in the U.S. that reports over \$5 million in U.S.-source gross receipts in their U.S. federal tax filings from the previous year.</p> <p>² A “Beneficial Owner” is an individual who controls or owns at least 25% of the ownership interests of a company or has substantial control over the company.</p> <p>³ A company that must report its company applicants will have only up to two individuals who could qualify as company applicants: (1) the individual who directly files the document that creates or registers the company; and (2) if more than one person is involved in the filing, the individual who is primarily responsible for directing or controlling the filing.</p>
8/31/2024	Amendments to Form N-PX.	The newly adopted amendments require Form 13F filers to report how they voted certain proxies. The first filings subject to the amended rule will be due on 8/31/2024.



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Date	Obligation	Comment
11/14/2024	New requirements for 13D-G.	The compliance date for the newly adopted amendments, which accelerate the filing deadlines for 13D and 13G filings, is 9/30/2024. The first filings will be due 11/14/2024.
1/2/2025	Form SHO.	Institutional investment managers that meet or exceed certain reporting thresholds will be required to report on a monthly basis, using the new Form SHO, specified gross short position and activity data for equity securities. The compliance date for the new rule is 1/1/2025, and the first filings will be due 2/14/2025.
3/14/2025	Quarterly Statements.	Under the newly adopted Private Fund Adviser Rules, registered private fund advisers will be required to distribute quarterly statements to investors detailing certain performance and fee and expense disclosures.
ANNUAL		Obligations listed under “Annual” are not tied to a specific date and may be completed on a date selected by the investment adviser.
Annual	Annual Review of Compliance Policies and Procedures.	Rule 206(4)-7 under the Investment Advisers Act of 1940 (Advisers Act) requires a registered investment adviser to review, no less frequently than annually, the adequacy of its policies and procedures established pursuant to Rule 206(4)-7 and the effectiveness of their implementation.
Annual	Annual Holdings Report.	Advisers Act Rule 204A-1 requires “access persons” of a registered investment adviser to submit a report of current securities holdings to the investment adviser’s chief compliance officer at least once each 12-month period on a date selected by the investment adviser. The information in the holdings report must be current as of a date no more than 45 days prior to the date the report was submitted.
Annual	Annual Acknowledgement of Receipt of Code of Ethics.	Advisers Act Rule 204A-1 requires a registered investment adviser to require its supervised persons to provide the investment adviser with a written acknowledgement of their receipt of the Code of Ethics and any amendments.



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Date	Obligation	Comment
Annual	Send an Annual Privacy Notice to Clients.	<p>Under Regulation S-P under the Gramm-Leach-Bliley Act (GLBA), an investment adviser must provide an initial privacy notice to its customers at the time the advisory relationship is established and annually thereafter (unless the adviser qualifies for the exception from the annual privacy notice requirement described below).</p> <p>Under Section 503(f) of GLBA, an investment adviser need not provide an annual privacy notice to customers if it provides nonpublic personal information only in accordance with the permitted disclosure provisions of GLBA and has not changed its policies and practices regarding disclosure of nonpublic personal information since the most recent privacy notice provided to its customers.</p>
Annual	Annual Amendment to Form D due.	This requirement applies to private funds relying on Regulation D. An amended Form D is due annually on or before the anniversary of the most recently filed Form D.
Annual	Annual Renewal of State Blue Sky Notice Filings.	This is a requirement applicable to private funds that offer interests in various states.
Annual	NFA Questionnaire for CPOs and CTAs.	A commodity pool operator (CPO) is required to electronically submit to the NFA an annual questionnaire with basic information about the CPO and its related entities. Same requirement for commodity trading advisors (CTAs).
Annual	Self-Examination (for CPOs and CTAs).	A CPO is required to perform an annual review of its operations using the self-examination questionnaire prescribed by the NFA and available on the NFA's website. Following the review, the CPO is required to sign a written attestation (in a form prescribed by the NFA) representing that it has performed the review. Same requirement for CTAs.



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Date	Obligation	Comment
JANUARY		
1/10/2024	Quarterly Form 13H Amendment due. ⁴	<p>Exchange Act Rule 13h-1 requires a large trader to identify itself to the SEC and promptly make certain disclosures to the SEC on Form 13H. Following this initial filing of Form 13H, all large traders must make an amended filing to correct inaccurate information in the form promptly (within 10 days) following the quarter-end in which the information became inaccurate.</p> <p>A large trader is defined as any person that directly or indirectly exercises investment discretion over transactions in listed US equity securities and listed options in an aggregate amount equal to or greater than (A) during a calendar day, either two million shares or shares with a fair market value of \$20 million; or (B) during a calendar month, either twenty million shares or shares with a fair market value of \$200 million.</p> <p>A large trader that is required to submit a quarterly Form 13H amendment for the fourth quarter may instead submit a “Joint Annual and Amended (4th Quarter) 13H Filing.” Doing so will additionally satisfy the requirement to file an annual Form 13H amendment within 45 days of year end.</p> <p>⁴ Please note that the SEC’s EDGAR filing system is closed on weekends and certain holidays. An initial due date that falls on such a day is extended to the following due date.</p>
1/23/2024	TIC Form SLT due.	Must be filed by “US residents” on a monthly basis to report “long term cross border ownership” of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
1/30/2024	Quarterly Transaction Reports due.	Advisers Act Rule 204A-1 requires “access persons” of a registered investment adviser to submit a transaction report to the chief compliance officer covering all transactions during the previous quarter no later than 30 days after the end of each calendar quarter.
1/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.



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Date	Obligation	Comment
FEBRUARY		
2/1/2024	NFA Bylaw 1101 Confirmation (for CPOs and CTAs).	A CPO of a pool with investors that are either (a) pools that are exempt under CFTC Rule 4.5 or Rule 4.13 or (b) CTAs that are exempt under CFTC Rule 4.14(a)(8) should confirm promptly after the beginning of each calendar year that each such exempt investor has affirmed its exemption, claimed another exemption, or properly registered with the CFTC and become a NFA member. Same requirement for CTAs.
2/14/2024	Annual Form CTA-PR due.	For 2023. Registered CTAs must file a year-end Form CTA-PR within 45 days of the calendar year end.
2/14/2024	Annual Form 13H due.	Exchange Act Rule 13h-1 requires a “large trader” to identify itself to the SEC and promptly make certain disclosures to the SEC on Form 13H. Following this initial filing of Form 13H, all large traders must make an annual filing within 45 days after the end of each full calendar year (unless they are on Inactive Status or have filed a “Joint Annual and Amended (4th Quarter) Filing” for the prior fourth quarter).
2/14/2024	Schedule 13G and any amendments due. ⁵	<p>Section 13(d) of the Exchange Act generally requires beneficial owners of more than 5% of publicly traded equity securities to file a Schedule 13D. Exchange Act Rule 13d-1(b) allows beneficial owners who meet certain institutional investor criteria and who do not have the purpose or effect of changing or influencing control of the Issuer, to file Schedule 13G within 45 days after the end of the calendar year in lieu of a Schedule 13D. If a beneficial owner’s ownership exceeds 10% of publicly traded equity, the initial Schedule 13G must be filed within 10 days after the last day of the calendar month in which ownership exceeded 10%.</p> <p>Exchange Act Rule 13d-2 requires amendments to previously filed Schedule 13Gs within 45 days after calendar year-end if there are changes as of the end of the calendar year in the reported information (other than those caused by a change in an issuer’s securities outstanding).</p> <p>Exchange Act Rule 13d-1(d) requires any person who, as of the end of any calendar year, is or becomes directly or indirectly the beneficial owner of more than 5% of publicly traded equity and who is not otherwise required to file Schedule 13D to file a Schedule 13G within 45 days after the end of the calendar year (for example, when the relevant shares were acquired prior to registration and certain other conditions are met).</p> <p>⁵ Please note that the compliance date for the amended rules with respect to beneficial ownership reporting is September 30, 2024. The amended rules require all amendments to Schedule 13G to be filed within 45 days after the end of the calendar quarter in which the change occurred rather than 45 days after the end of the calendar year. The first reporting date under the amended rules is November 14, 2024.</p>



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Date	Obligation	Comment
2/14/2024	Form 13F due.	Exchange Act Rule 13f-1 requires every institutional investment adviser that exercises investment discretion over accounts holding “Section 13(f) securities” with an aggregate fair market value on the last trading day of any month of any calendar year of at least \$100 million to file Form 13F within 45 days after the last day of such calendar year and within 45 days after the last day of each of the first three calendar quarters of the subsequent calendar year. The list of Section 13(f) securities is available at sec.gov .
2/23/2024	TIC Form SLT due.	Must be filed by “US residents” on a monthly basis to report “long term cross border ownership” of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
2/29/2024	Form PQR.	Registered CPOs that operate pools for which they have reporting obligations under Part 4 of the CFTC’s regulations must file pool quarterly reports (Form PQR) within 60 days following each quarter.
2/29/2024	Form PF Quarterly Update due for all “large hedge fund advisers.”	<p>Form PF requires a “large hedge fund adviser” to file a quarterly update within 60 calendar days after the end of its fourth fiscal quarter that updates responses to all items in Form PF (not just relating to the “hedge funds” it advises).</p> <p>An adviser is a “large hedge fund adviser” if the adviser and its related persons, collectively, had at least \$1.5 billion in hedge fund assets under management as of the last day of any month in the fiscal quarter immediately preceding the adviser’s most recently completed fiscal quarter.</p> <p>A large hedge fund adviser may, however, submit an initial filing for the fourth quarter that updates information relating only to the hedge funds that it advises so long as it amends its Form PF within 120 calendar days after the end of the quarter to update information relating to any other private funds that it advises. An adviser that files such an amendment is not required to update information relating to their other private funds previously filed for such quarter.</p>



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Date	Obligation	Comment
2/29/2024	Annual Exemption Affirmation due for CPOs and CTAs relying upon CFTC Rules 4.5, 4.13(a)(1), 4.13(a)(2), 4.13(a)(3), 4.13(a)(5) and/or 4.14(a)(8).	CFTC Rules 4.5, 4.13(a)(1), 4.13(a)(2), 4.13(a)(3), 4.13(a)(5) and 4.14(a)(8) require relying CPOs and CTAs to affirm their qualification for the applicable exemption with the National Futures Association (NFA) annually within 60 days of the calendar year-end. The affirmation must be filed through the NFA's electronic filing system .
MARCH		
3/1/2024	Periodic Report for CPOs (for January 2024).	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.
3/25/2024	TIC Form SLT due.	Must be filed by "US residents" on a monthly basis to report "long term cross border ownership" of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
3/30/2024	Periodic Report for CPOs (for February 2024).	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.
3/30/2024	Form ADV annual updating amendment due.	Advisers Act Rule 204-1(a)(1) requires a registered investment adviser to file an annual updating amendment to its Form ADV within 90 days after its fiscal year-end. ⁶ The adviser's IARD account must be funded with the required filing fees in advance of the annual ADV filing. ⁶ Please note that this date is a Saturday. IARD accepts filings on weekends, however, we recommend filing by the preceding business day (March 29, 2024) to avoid a late filing in the event of website maintenance or system errors.



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Date	Obligation	Comment
3/30/2024	Annual Report for pools with a calendar-year fiscal year.	Registered CPOs must distribute an Annual Report (audited financial statements of a pool), certified by an independent public accountant, to pool participants within 90 days of the pool's fiscal year-end. CPOs are also required to file this report with the NFA within 90 days of the pool's fiscal year-end. ⁷ CPOs can submit a request for extension (e.g., for a fund-of-funds) to the NFA. ⁷ When the due date falls on a weekend or holiday, the NFA will accept filings on the next business day.
APRIL		
4/10/2024	Quarterly Form 13H Amendment due.	Exchange Act Rule 13h-1 requires a "large trader" to identify itself to the SEC and promptly make certain disclosures to the SEC on Form 13H. Following an initial filing of Form 13H, all large traders must make an amended filing to correct inaccurate information in the form promptly (within 10 days) following the quarter-end in which the information became inaccurate.
4/23/2024	TIC Form SLT due.	Must be filed by "US residents" on a monthly basis to report "long term cross border ownership" of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
4/29/2024	Distribute audited financial statements of pooled investment vehicles to investors.	Advisers Act Rule 206(4)-2(b)(4) (Custody Rule) provides an exception from certain requirements of the Custody Rule with respect to the account of a limited partnership, limited liability company or another type of pooled investment vehicle (e.g., hedge funds, private equity funds, and other private funds) that is subject to audit by an independent public accountant at least annually and distributes its audited financial statements prepared in accordance with U.S. generally accepted accounting principles to all investors within 120 days after the fund's fiscal year-end. Note that a 180-daytime limit applies to "funds-of-funds." Notwithstanding the timing of this requirement, registered CPOs are required to file and distribute audited financials by 3/30/2024 unless an extension has been granted.
4/29/2024	Annual Delivery of Form ADV Part 2A.	Advisers Act Rule 204-3(b) requires a registered investment adviser to deliver to each client an updated Form ADV Part 2A within 120 days after the adviser's fiscal year-end if there are material changes.



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Date	Obligation	Comment
4/29/2024	Form PF Annual Update due for all private fund advisers other than “large hedge fund advisers” and “large liquidity fund advisers.”	Form PF requires all private fund advisers other than “large hedge fund advisers” and “large liquidity fund advisers” to file an annual update to all items in Form PF within 120 days after the fiscal year-end.
4/29/2024	Form PF Quarterly Update due for “large hedge fund advisers” and “large liquidity fund advisers” who did not submit information relating to their other private funds with their fourth-quarter filing.	Due within 120 days of the Adviser’s fiscal year-end.
4/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.
4/30/2024	Quarterly Transaction Reports due.	Advisers Act Rule 204A-1 requires “access persons” of a registered adviser to submit a transaction report to the chief compliance officer covering all transactions during the previous quarter no later than 30 days after the end of each calendar quarter.
MAY		
5/15/2024	Form CTA-PR due.	Registered CTAs must file a quarterly Form CTA-PR within 45 days of the quarter end.
5/15/2024	Form 13F due.	Exchange Act Rule 13f-1 requires every institutional investment adviser that exercises investment discretion over accounts holding “Section 13(f) securities” with an aggregate fair market value on the last trading day of any month of any calendar year of at least \$100 million to file Form 13F within 45 days after the last day of such calendar year and within 45 days after the last day of each of the first three calendar quarters of the subsequent calendar year. The list of Section 13(f) securities is available at sec.gov .



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Date	Obligation	Comment
5/23/2024	TIC Form SLT due.	Must be filed by “US residents” on a monthly basis to report “long term cross border ownership” of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
5/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.
5/30/2024	Quarterly update to Form PF due for all “large hedge fund advisers.”	Form PF requires a “large hedge fund adviser” to file a quarterly update within 60 calendar days after the end of its first, second and third fiscal quarters that updates the answers to items in Form PF relating to the “hedge funds” that it advises.
5/30/2024	Form PQR.	Registered CPOs that operate pools for which they have reporting obligations under Part 4 of the CFTC’s regulations must file pool quarterly reports (Form PQR) within 60 days following each quarter.

JUNE

6/24/2024	TIC Form SLT due.	Must be filed by “US residents” on a monthly basis to report “long term cross border ownership” of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
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Date	Obligation	Comment
6/28/2024	Distribute audited financial statements to investors in “funds-of-funds.”	With respect to a “fund-of-funds”, the Custody Rule provides an exception from certain requirements of the Custody Rule with respect to the account of a limited partnership, limited liability company or another type of pooled investment vehicle (e.g., hedge funds and other private funds) that is subject to audit by an independent public accountant at least annually and distributes its audited financial statements prepared in accordance with U.S. generally accepted accounting principles to all investors within 180 days after the fund’s fiscal year-end. Notwithstanding the timing of this requirement, registered CPOs are required to file and distribute audited financials within 90 days of the pool’s fiscal year-end, unless an extension has been granted.
6/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.
JULY		
7/10/2024	Quarterly Form 13H Amendment due.	Exchange Act Rule 13h-1 requires a “large trader” to identify itself to the SEC and promptly make certain disclosures to the SEC on Form 13H. Following an initial filing of Form 13H, all large traders must make an amended filing to correct inaccurate information in the form promptly (within 10 days) following the quarter-end in which the information became inaccurate.
7/23/2024	TIC Form SLT due.	Must be filed by “US residents” on a monthly basis to report “long term cross border ownership” of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
7/30/2024	Quarterly Transaction Reports due.	Advisers Act Rule 204A-1 requires “access persons” of a registered adviser to submit a transaction report to the chief compliance officer covering all transactions during the previous quarter no later than 30 days after the end of each calendar quarter.



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Date	Obligation	Comment
7/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.
AUGUST		
8/14/2024	Form CTA-PR due.	Registered CTAs must file a quarterly Form CTA-PR within 45 days of the quarter end.
8/14/2024	Form 13F due.	Exchange Act Rule 13f-1 requires every institutional investment adviser that exercises investment discretion over accounts holding “Section 13(f) securities” with an aggregate fair market value on the last trading day of any month of any calendar year of at least \$100 million to file Form 13F within 45 days after the last day of such calendar year and within 45 days after the last day of each of the first three calendar quarters of the subsequent calendar year. The list of Section 13(f) securities is available at sec.gov .
8/23/2024	TIC Form SLT due.	Must be filed by “US residents” on a monthly basis to report “long term cross border ownership” of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
8/29/2024	Quarterly update to Form PF due for all “large hedge fund advisers.”	Form PF requires a “large hedge fund adviser” to file a quarterly update within 60 calendar days after the end of its first, second and third fiscal quarters that updates the answers to items in Form PF relating to the “hedge funds” that it advises.
8/29/2024	Form PQR.	Registered CPOs that operate pools for which they have reporting obligations under Part 4 of the CFTC’s regulations must file pool quarterly reports (Form PQR) within 60 days following each quarter.



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8/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.
8/30/2024	TIC Form SHL due.	TIC Form SHL requires reporting of foreign residents' holdings of U.S. securities by: (i) U.S.-resident issuers and U.S.-resident custodians that meet the reporting threshold for TIC Form SHL as of the last business day of June; and (ii) U.S. entities that have been contacted by the Federal Reserve Bank of New York to file on TIC Form SHL, regardless of whether such U.S. entities meet the reporting threshold for TIC Form SHL as of the last business day of June.
8/31/2024	Form N-PX (for the period 7/1/2023 to 6/30/2024) due.	"Institutional investment managers", subject to the reporting requirements of Section 13(f) of the Exchange Act, must annually report on Form N-PX how they voted proxies relating to executive compensation (or "say-on-pay") matters no later than August 31 of each year.
SEPTEMBER		
9/23/2024	TIC Form SLT due.	Must be filed by "US residents" on a monthly basis to report "long term cross border ownership" of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
9/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.



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OCTOBER		
10/10/2024	Quarterly Form 13H Amendment due.	Exchange Act Rule 13h-1 requires a “large trader” to identify itself to the SEC and promptly make certain disclosures to the SEC on Form 13H. Following an initial filing of Form 13H all large traders must make an amended filing to correct inaccurate information promptly (within 10 days) following the quarter-end in which the information became inaccurate.
10/23/2024	TIC Form SLT due.	Must be filed by “US residents” on a monthly basis to report “long term cross border ownership” of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
10/30/2024	Quarterly Transaction Reports due.	Advisers Act Rule 204A-1 requires “access persons” of a registered adviser to submit a transaction report to the chief compliance officer covering all transactions during the previous quarter no later than 30 days after the end of each calendar quarter.
10/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.
NOVEMBER		
11/14/2024	Form CTA-PR due.	Registered CTAs must file a quarterly Form CTA-PR within 45 days of the quarter end.
11/14/2024	Form 13F due.	Exchange Act Rule 13f-1 requires every institutional investment adviser that exercises investment discretion over accounts holding “Section 13(f) securities” with an aggregate fair market value on the last trading day of any month of any calendar year of at least \$100 million to file Form 13F within 45 days after the last day of such calendar year and within 45 days after the last day of each of the first three calendar quarters of the subsequent calendar year. The list of Section 13(f) securities is available at sec.gov .



2024 COMPLIANCE CALENDAR

Date	Obligation	Comment
11/14/2024	Schedule 13G and any amendments due.	<p>Section 13(d) of the Exchange Act generally requires beneficial owners of more than 5% of publicly traded equity securities to file a Schedule 13D. Exchange Act Rule 13d-1(b) allows beneficial owners who meet certain institutional investor criteria and who do not have the purpose or effect of changing or influencing control of the Issuer, to file Schedule 13G within 45 days after the end of the calendar quarter in lieu of a Schedule 13D. If a beneficial owner's ownership exceeds 10% of publicly traded equity, the initial Schedule 13G must be filed within 5 business days after the last day of the calendar month in which ownership exceeded 10%.</p> <p>Exchange Act Rule 13d-2 requires amendments to previously filed Schedule 13Gs within 45 days after calendar quarter-end if there are material changes as of the end of the calendar quarter in the reported information (other than those caused by a change in an issuer's securities outstanding).</p> <p>Exchange Act Rule 13d-1(d) requires any person who, as of the end of any calendar quarter, is or becomes directly or indirectly the beneficial owner of more than 5% of publicly traded equity and who is not otherwise required to file Schedule 13D to file a Schedule 13G within 45 days after the end of the calendar quarter (for example, when the relevant shares were acquired prior to registration and certain other conditions are met).</p>
11/25/2024	TIC Form SLT due.	<p>Must be filed by "US residents" on a monthly basis to report "long term cross border ownership" of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.</p>
11/29/2024	Quarterly update to Form PF due for all "large hedge fund advisers."	<p>Form PF requires a "large hedge fund adviser" to file a quarterly update within 60 calendar days after the end of its first, second and third fiscal quarters that updates the answers to items in Form PF relating to the "hedge funds" that it advises.</p>



2024 COMPLIANCE CALENDAR

Date	Obligation	Comment
11/29/2024	Form PQR.	Registered CPOs that operate pools for which they have reporting obligations under Part 4 of the CFTC’s regulations must file pool quarterly reports (Form PQR) within 60 days following each quarter.
11/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.
DECEMBER		
12/23/2024	TIC Form SLT due.	Must be filed by “US residents” on a monthly basis to report “long term cross border ownership” of securities in excess of \$1 billion. Data on the TIC Form SLT must be reported as of the last business day of the immediately preceding month (as-of date). The TIC Form SLT must be submitted to the Federal Reserve Bank no later than the 23rd calendar day of the month following the report as-of date. If the due date of the report falls on a weekend or holiday, TIC Form SLT should be submitted the following business day.
12/30/2024	Periodic Report for CPOs.	CPOs are required to distribute a periodic report of their account statements within 30 calendar days of each month end. Note, however, that CPOs relying on an exemption under CFTC Rule 4.7 or Rule 4.12(b) are only required to distribute a periodic report of their account statements within 30 days of each quarter end.



Contact Us

Seward & Kissel Regulatory Compliance (“SKRC”) is a service provided by Seward & Kissel LLP. If you have any questions concerning the matters discussed in this Calendar or if you’d like to hear more about SKRC’s compliance service offerings, please contact any of the attorneys listed below, or visit our website, www.compliance.sewkis.com.

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