SKRC
COMPLIANCE WEEKLY
A publication of Seward & Kissel Regulatory Compliance

June 23, 2026

SKRC Compliance Weekly is a weekly reminder of certain regulatory obligations that may apply to an SEC-registered investment adviser and CFTC-registered commodity pool operator and commodity trading advisor with a December 31 fiscal year-end that advises one or more private funds.

Obligation	Comment
TIC Form SLT due 6/23/2026	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.
Distribute audited financial statements to investors in "funds-of-funds" due 6/29/2026	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.
EDGAR NEXT Annual Confirmation due 6/30/2026	Annual Confirmations are due within the quarter of but no later than the date chosen at the time of registration (6/30). Failure to confirm will result in code deactivation and the inability to make required filings.
Periodic Report for CPOs due 6/30/2026	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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If you have any questions regarding the matters covered herein, please contact your primary Seward & Kissel partner or a member of Investment Management Group.

Seward & Kissel Regulatory Compliance (SKRC) is a service provided by Seward & Kissel LLP. SKRC offers Compliance Services as well as an Online Compliance Portal.

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