

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT  
Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934**

Date of Report (Date of Earliest Event Reported): March 28, 2022

**LEGACY HOUSING CORPORATION**

(Exact name of registrant as specified in its charter)

<u>Texas</u> (State or Other Jurisdiction of Incorporation)	<u>001-38761</u> (Commission File Number)	<u>20-2897516</u> (IRS Employer Identification No.)
<u>1600 Airport Freeway, #100, Bedford, Texas</u> (Address of Principal Executive Offices)		<u>76022</u> (Zip Code)

Registrant's Telephone Number, Including Area Code: (817) 799-4900

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of each class:</u>	<u>Trading Symbol</u>	<u>Name of each exchange on which registered:</u>
Common Stock (\$0.001 par value)	LEGH	NASDAQ Global Market

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

### **Item 8.01 Other Events.**

On March 28, 2022, the Senior Management of Legacy Housing Corporation (the "Company") commenced an internal review of issues that include, but may not be limited to, certain aspects of the Company's methods of inventory valuation, expensing of costs of inventory and related prepaid inventory and accounts payable. The internal review is ongoing.

Because the internal review referred to above include matters related to accounting for the year ended December 31, 2021, the Company currently does not anticipate that it will be able to file timely its Annual Report on Form 10-K for the year ended December 31, 2021, which has an extended due date of March 31, 2022.

Following the completion of the internal review, the timing of which cannot be estimated, the Company will make a determination regarding whether it will need to revise, correct or restate its financial statements for any previous quarter or fiscal year as well as the timing of filing its Annual Report on Form 10-K for the year ended December 31, 2021.

### **Forward Looking Statements**

Certain statements contained in this report and other materials the Company files with the Securities and Exchange Commission ("SEC"), as well as information included in oral statements or other written statements made or to be made by the Company, other than statements of historical fact, are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Forward-looking statements generally are accompanied by words such as "may," "will," "could," "should," "anticipate," "believe," "budgeted," "expect," "intend," "plan," "project," "potential," "estimate," "continue," "outlook," "forecast" or "future," variations thereof or other similar statements. Please refer to the Company's Annual Report on Form 10-K for fiscal year ended December 31, 2020 for additional information concerning these and other uncertainties that could negatively impact the Company. The Company assumes no obligation to update or otherwise revise its forward-looking statements, except as required by law.

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**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits**

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
104	Cover Page Interactive Data File (formatted as Inline XBRL).

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## SIGNATURES

Pursuant to the requirement of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

### LEGACY HOUSING CORPORATION

Date: March 31, 2022

By: /s/ Jeffrey Burt

Name: Jeffrey Burt

Title: Chief Accounting Officer

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