

COMPLIANCE CALENDAR

1ST QUARTER

Distribute Form 1099-R to participants who received distributions during previous year.....	1/31
Census Data and Questionnaire due to HPA to meet 3/15 Deadline	2/1
Quarterly Benefit Notices 45 days after Qtr End	2/15
File Form 1099-R with IRS to report distributions made in previous year	2/28
Corrective Distribution for Failed ADP/ACP without 10% Excise Tax.....	3/15
Filing of Partnerships and S Corps Tax Return and Contribution Deadline for Deductibility (without extension)	3/15
Excise tax (non-safe harbor 401k plans only) for Failure to make timely correction of Failed ADP/ACP Test.....	3/31

2ND QUARTER.....

Distribute "first year" Required Minimum Distribution (RMD) to participants.....	4/1
Corrective Distribution in excess of IRC Section 402(g) limit.....	4/15
Filing of Corporate Tax Return and Contribution Deadline for Deductibility (without extension).....	4/15
Census Data and Questionnaire due to HPA to meet IRS Form 5500 Deadline (not on extension)	5/15
Quarterly Benefit Notices 45 days after Qtr End	5/15

3RD QUARTER.....

File Form 5500 (without extension)	7/31
File Form 5558 for plans filing extension	7/31
Census Data due to meet Plan Sponsors taking a tax deduction for 9/15	8/1
Quarterly Benefit Notices 45 days after Qtr End	8/15
Census Data due to meet Filing of Form 5500 (with extension) RUSH FEE MAY APPLY	9/15
Extended Deadline for Partnerships and S Corps Tax Return and Contribution Deadline for Deductibility	9/15
Distribute Summary Annual Report to Participants.....	9/30

4TH QUARTER.....

File Form 5500 (if extension filed by 7/31)	10/15
Extended Deadline for Filing of Corporate Tax Return and Contribution Deadline for Deductibility	10/15
Quarterly Benefit Notices 45 days after Qtr End	11/15
Provide any applicable notices to participants. These include:	
Safe Harbor Notice	12/1
Automatic Enrollment Notice.....	12/1
HPA Fee Disclosure	12/1
Correct any ADP/ACP test failures with 10% excise tax (non safe harbor 401k plans only).....	12/31
Make any safe harbor or QNEC contributions for prior plan year	12/31
Execute (sign and date) any current year amendments	12/31
Distribute "post first year" Required Minimum Distributions	12/31



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