

Recurring Administrative Deadlines for Qualified Retirement Plans

The following is a summary of deadlines for plan sponsors and their service providers. This summary is not intended to list every deadline but rather serve as a quick reference. When deadlines fall on a weekend or federal holiday, the due date is usually extended until the next business day. However, this extension should be observed carefully on a facts and circumstance basis. In general, the deadlines indicated below are reflective of calendar year plans and corporations.

Note: Shaded areas are FIRM deadlines for all plan, regardless of plan year end.

Deadline	Action	Related Form	When Due	Responsible Party	Deliver To
January 31st	Distribution Reporting	Form 1099R		Employer	Recipient
January 31st or February 10th	Annual Return of Withheld Federal Income Tax	Form 945	January 31st if taxes are due, February 10th if taxes timely paid	Employer	IRS
February 14th	Fourth Quarter PPA Quarterly Benefit Statement		45 days after the end of each calendar quarter	Employer	Participants
February 28th or March 31st	Distribution Reporting to IRS	Forms 1099R and 1096		Employer	IRS
March 1st	Notification of Excess Deferral			Participant	Employer
March 15th	Corrective Distributions for Failed ADP/ACP with out 10% Excise Tax		2-1/2 months after plan year-end	Employer/Trustee	Participants
March 15th **	Filing of Corporate Tax Return and Contribution Deadline for Deductibility (without extension)	Form 1120	2-1/2 months after fiscal year-end	Corporate Employer	IRS/Trust
March 15th **	Request for Automatic Extension-Corporate Tax Returns (September 15)	Form 7004	2-1/2 months after fiscal year-end	Corporate Employer	IRS
April 1st	Required Minimum Distribution Beginning Date		April 1st of each calendar year	Employer/Trustee	Participants
April 15th	Corrective Distribution of Excess Deferrals (402(g))		April 15th of each calendar year	Plan Administrator/Trustee	Participants
April 15th	Filing of Individual &/or Partnership Tax Return and Contribution Deadline for Deductibility (without extension)	Form 1040, 1065 with Schedule K-1	15th day of the 4th month after end of tax year	Sole Proprietor, Partnership, LLC or LLP	IRS/Trust
April 15th	Request for Automatic Extension-Individual (October 15) and Partnership (September 15) tax returns	Form 4868 Individual Form 8736 Partnership	15th day of the 4th month after end of tax year	Sole Proprietor, Partnership, LLC or LLP	IRS
May 15th	First Quarter PPA Quarterly Benefit Statement		45 days after the end of each calendar quarter	Employer	Participants
July 31st *	Annual Report of Plan (with Schedules) no extension	Form 5500 Series, including 8955-SSA	Last day of the 7th month after the end of the plan year	Plan Sponsor	DOL
July 31st *	Request for Automatic Extension for Form 5500 Series (2-1/2 months)	Form 5558	Due date for Form 5500	Plan Sponsor	IRS
July 31st	Excess Taxes on Prohibited Transactions	Form 5330	Last day of the 7th month of the tax year of disqualified entity	Disqualified Entity	IRS
August 14th	Second Quarter PPA Quarterly Benefit Statement		45 days after the end of each calendar quarter	Employer	Participants
September 15th **	Extended Deadline for Filing Corporate Tax Returns and Contribution Deposits	Form 1120	Six Months after original filing deadline	Plan Sponsor	IRS
September 30th *	Summary Annual Report		Last day of the 9th month after the end of the plan year (unless extended)	Plan Administrator	Participants Beneficiaries
October 15th *	Amendment to Correct 410(b) Failure		9-1/2 months after end of plan year	Plan Sponsor	
October 15th *	Extended Deadline for filing Plan's Annual Report	Form 5500 Series, including 8955-SSA	2-1/2 months after original filing deadline	Plan Sponsor	DOL
November 1st	SIMPLE Plan Notices		60 days prior to the start of the plan year	Plan Sponsor	Participants
November 14th	Third Quarter PPA Quarterly Benefit Statement		45 days after the end of each calendar quarter	Employer	Participants
December 1st *	Safe Harbor, QDIA, Automatic Enrollment Notices		30-90 days prior to start of the plan year	Plan Sponsor	Participants
December 31st	Required Minimum Distributions		December 31st of each calendar year	Plan Sponsor	Participants
December 31st *	Last day to adopt Distribution Plan Amendments		December 31st of each calendar year	Plan Sponsor	

*Deadline for calendar year Plans.

**Deadline for calendar year Corporations.