

*This compliance calendar offers a summary of key dates for your 401(k) plan. The dates below are set by the IRS.*

Deadline for Calendar Year Plans	Action to Take/Forms to Use	Deadline for Fiscal Year-End Plans
<b>January 17</b>	<ul style="list-style-type: none"> <li>Deadline for returning the Compliance Checklist and Census.</li> </ul>	
<b>January 31</b>	<ul style="list-style-type: none"> <li>Distribution reporting to individuals who received a plan distribution in the prior year (Form 1099-R).</li> </ul>	
<b>March 13</b>	<ul style="list-style-type: none"> <li>Corrective distribution for failed ADP/ACP without 10% excise tax.</li> </ul>	<ul style="list-style-type: none"> <li>2 ½ months after plan year end.</li> <li>If failed, correction by 2 ½ months after plan year end.</li> </ul>
<b>March 15</b>	<ul style="list-style-type: none"> <li>S-corps and partnerships filing of tax returns and contribution deadline for deductibility (without extension).</li> </ul>	
<b>April 1</b>	<ul style="list-style-type: none"> <li>Deadline to receive the first Required Minimum Distribution (RMD) for 5% owners of business and terminated participants who attained age 70 ½ in the prior year.</li> </ul>	
<b>April 15</b>	<ul style="list-style-type: none"> <li>C Corporation Tax Return filing and Filing of individual tax returns</li> <li>Corrective distribution of 402(g) limits (excess deferrals).</li> </ul>	
<b>July 31</b>	<ul style="list-style-type: none"> <li>Deadline to file Annual Form 5500 series with schedules</li> <li>Deadline for Summary Material Modifications (SMM).</li> <li>Deadline to file request for extension for filing of Form 5500 (Form 5558).</li> </ul>	<ul style="list-style-type: none"> <li>Last day of 7<sup>th</sup> month following plan year end.</li> </ul>
<b>August 14</b>	<ul style="list-style-type: none"> <li>Extended deadline for filing of individual tax returns and contribution deadline for deductibility (for sole proprietorships and partnerships).</li> </ul>	<ul style="list-style-type: none"> <li>4 months after original filing.</li> </ul>
<b>September 15</b>	<ul style="list-style-type: none"> <li>Extended deadline for filing S-Corps and Partnership tax returns and contribution deadline for deductibility.</li> </ul>	<ul style="list-style-type: none"> <li>6 months after original due date.</li> </ul>
<b>September 30</b>	<ul style="list-style-type: none"> <li>Deadline to provide participants and beneficiaries with Summary Annual Report (SAR) for plans filing Form 5500.</li> </ul>	<ul style="list-style-type: none"> <li>Last day of the 9<sup>th</sup> month following plan year end.</li> </ul>
<b>October 15</b>	<ul style="list-style-type: none"> <li>Extended deadline for filing of individual and C-Corporation tax returns</li> <li>Extended deadline for filing of Form 5500.</li> </ul>	<ul style="list-style-type: none"> <li>6 months after original due date.</li> </ul>
<b>December 1</b>	<ul style="list-style-type: none"> <li>Deadline to provide Safe Harbor Plan Notice.</li> <li>Deadline for Automatic Enrollment Notice</li> <li>Deadline for QDIA Notice</li> <li>Deadline for EACA and QACA Notice.</li> <li>Participant Fee Disclosure (if Plan changed 12 month cycle to be 30 days prior to Plan Year begin)</li> </ul>	<ul style="list-style-type: none"> <li>30-90 days prior to start of plan year using safe harbor design.</li> </ul>
<b>December 31</b>	<ul style="list-style-type: none"> <li>Deadline to receive current year RMD.</li> <li>Deadline to establish Qualified Plans for the current year.</li> <li>Deadline for plan changes.</li> </ul>	<ul style="list-style-type: none"> <li>Last day of plan year following the year of failure.</li> </ul>