



## 401(k) Calendar

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| <p><b>January</b></p>  | <p><b>May</b></p>  | <p><b>September</b><br/><b>30</b> Summary Annual Report for non-extended 5500 due to participants</p>   |
| <p><b>February</b><br/><b>1</b> Form 1099-Rs due for participants with prior year distributions</p>  | <p><b>June</b><br/><b>30</b> Deadline for corrective distributions for failed ADP/ACP with EACA</p>  | <p><b>October</b><br/><b>1</b> Earliest able to provide Safe Harbor notice to participants (if applicable)<br/><b>1</b> Earliest able to provide ACA notice to participants (if applicable)<br/><b>15</b> Deadline for filing 5500 following properly filed 5558 for extension</p>  |
| <p><b>March</b><br/><b>1</b> 1099-R information filed with IRS (manual filing)<br/><b>15</b> Deadline for corrective distribution for failed ADP/ACP<br/><b>15</b> Deadline for ER contribution deduction for prior year<br/><b>31</b> 1099-R information filed with IRS (electronic filing)</p> | <p><b>July</b><br/><b>29</b> Deadline for distributing Summary of Material Modification (SMM)<br/><b>31</b> Deadline for filing Form 5500 or Form 5558 (for 5500 extension)<br/><b>31</b> Form 8955-SSA for separated participants with deferred vested benefits due<br/><b>31</b> Form 5330 to report excise taxes on prohibited transactions due</p> | <p><b>November</b></p>  |
| <p><b>April</b><br/><b>1</b> Initial RMD for prior year 70 ½ due<br/><b>15</b> Corrective distributions for excess participant 402(g) deferrals due</p>  | <p><b>August</b></p>   | <p><b>December</b><br/><b>1</b> Latest able to provide Safe Harbor notice to participants (if applicable)<br/><b>1</b> Latest able to provide ACA notice to participants (if applicable)<br/><b>1</b> QDIA notice to participants (if applicable)<br/><b>15</b> Summary Annual Report (SAR) for extended 5500 due to participants<br/><b>31</b> Annual RMDs due<br/><b>31</b> Deadline for QNEC corrections for failed ADP/ACP tests<br/><b>31</b> Deadline for discretionary plan amendments to be adopted in current year</p> |