

401(k) Calendar

Charts

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