



## 401(k) Calendar

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