Defined Contribution Compliance Calendar

IMPORTANT DATES FOR PLAN COMPLIANCE

JANUARY	***DUE DATE***
Return completed 1099-R package to Lifetime Benefit Solutions	January 4
Form 1099-R to participants (required for rollover or cash distributions)	January 31
Form 945 to IRS (to report income withheld on distributions)	January 31
FEBRUARY	***DUE DATE***
Return completed Census Supplement and Census file to Lifetime Benefit Solutions	February 15
Form 945 to IRS (alternate due date if deposits made timely)	February 10
MARCH	***DUE DATE***
ADP/ACP Test corrections to avoid excise taxes, imposed by the IRS, to Employer	March 15
S- Corporation/Partnership Contribution deposit deadline for current plan year (tax filing not on extension)	March 15
APRIL	***DUE DATE***
Initial Required Minimum Distributions for participants attaining age 72 by end of plan year	April 1
402(g) excess limit corrections	April 15
Sole Prop/C- Corporation Contribution deposit deadline for current plan year (tax filing not on extension)	April 15
JULY	***DUE DATE***
Form 5500 (or file Form 5558 to request extension)	July 31
Form 8955 (or file Form 5558 to request extension)	July 31
SEPTEMBER	***DUE DATE***
S- Corporation/Partnership Contribution deposit deadline for current plan year (tax filing on extension)	September 15
Summary Annual Report due to participants (if no extension filed)	September 30
OCTOBER	***DUE DATE***
Form 5500 /Form 8955 (Form 5558 extension filed)	October 15
Sole Prop/C- Corporation Contribution deposit deadline for current plan year (tax filing on extension)	October 15
NOVEMBER	***DUE DATE***
Summary Annual Report due to participants (Form 5558 extension filed)	November 15
DECEMBER	***DUE DATE***
Applicable Plan Notices provided to participants: safe harbor; fee disclosure; QDIA; Automatic Enrollment	December 1
Subsequent Required Minimum Distributions for participants that have attained age 72	December 31

***Please note, all dates are for calendar (12/31) plan year end only. Please contact our office for off calendar plan year end dates.

Lifetime BENEFIT SOLUTIONS