

COMPLIANCE CALENDAR

2017

January

- 31** Deadline for sending Form 1099-R to participants who received distributions during previous year.

February

- 28** Deadline for filing Form 1099-R with IRS to report distributions made in previous year. Deadline for electronic filing is March 31.

March

- 15** Deadline for processing corrective distributions for failed actual deferral percentage (ADP)/actual contribution percentage (ACP) test without 10% excise tax for plans without an Eligible Automatic Contribution Arrangement (EACA).

Deadline for filing corporate tax returns and contribution deadline for deductibility (without extension) for companies operating on calendar-year fiscal year.

Deadline for requesting automatic extension (to September 15) of corporate tax returns.

- 31** Deadline for electronic filing of Form 1099-R to report distributions made in previous year.

April

- 1** Required beginning date for participants attaining age 70^{1/2} or retiring after age 70^{1/2} in prior year.**
- 15** Deadline for processing corrective distributions for IRC Section 402(g) excesses.**
- Deadline for filing individual and/or partnership tax returns and contribution deadline for deductibility for unincorporated entities (without extension).**
- Deadline for requesting automatic extension (to October 15) for individual and partnership tax returns.**

June

- 30** Deadline for processing corrective distributions for failed ADP/ACP test from plan with EACA without 10% excise tax.

July

- 29** Deadline for sending Summary of Material Modification (210 days after end of plan year in which the amendment was adopted).**
- 31** Deadline for filing Form 5500 (without extension).
- Deadline for filing Form 5558 to request automatic extension of time to file Form 5500 (2^{1/2} months).
- Deadline for filing Form 5330 used to report and pay excise taxes on prohibited transactions and excess 401(k) plan contributions that occurred in prior year.

September

- 15** Extended deadline for filing corporate tax returns and contribution deadline for deductibility.
- 30** Deadline for distributing Summary Annual Report (SAR) to participants, provided deadline for Form 5500 was not extended.**

October

- 15** Deadline for adopting a retroactive amendment to correct an IRC Section 410(b) coverage or IRC Section 401(a)(4) nondiscrimination failure for 2016.**
- 16** Extended deadline for filing Form 5500.*
- Extended deadline for filing tax returns for unincorporated businesses and final contribution deadline for deductibility for these entities.*

December

- 1** Deadline for sending annual 401(k) safe harbor notice.
- Deadline for sending annual automatic contribution arrangement notice.
- Deadline for sending annual qualified default investment alternative (QDIA) notice.
- 15** Extended deadline for distributing Summary Annual Report (SAR) to participants.
- 31** Deadline for processing corrective distributions for failed 2016 ADP/ACP test with 10% excise tax.**
- Deadline for correcting a failed 2016 ADP/ACP test with qualified nonelective contributions (QNEC).**
- Deadline for amendment to convert existing 401(k) plan to safe harbor design for next plan year.**
- Deadline for amendment to remove safe harbor status for next plan year.**
- Deadline for amending plan for discretionary changes implemented during plan year (certain exceptions apply, e.g., adding salary deferrals, cutting back accrued benefits).**
- Required Minimum Distributions due under IRC Section 401(a)(9).**

The deadlines in this calendar are for plans with calendar-year plan years. This chart is intended to provide plan sponsors with a list of notable deadlines and is not a substitute for consultation with ERISA counsel and in no way represents legal advice.

** The due date shown for this item is the day following the normal due date that does not fall on a Saturday, Sunday, or legal holiday.*

*** This date falls on a Saturday, Sunday or legal holiday. Historically, the IRS has not extended this deadline.*