

## 401(k) COMPLIANCE CALENDAR

2017

Month	Date	Deadline
January	31	<ul style="list-style-type: none"> <li>Deadline to distribute <a href="#">Forms W-2</a> to employee(s).</li> <li>Deadline to submit <a href="#">determination letter applications</a> for individually designed plan documents.</li> <li>Deadline for distributing <a href="#">1099-R</a> to participants who received distributions during previous year.</li> </ul>
February	28	<ul style="list-style-type: none"> <li>Deadline for filing to IRS <a href="#">Form 1099-R</a> to report distributions made in previous year (Electronic filing deadline is March 31).</li> </ul>
March	15	<ul style="list-style-type: none"> <li>*<a href="#">Corrective distributions</a> processing deadline for failed prior plan year ADP/ACP test without 10% excise tax (form is required for each distribution).</li> <li>**Deadline for <a href="#">Partnerships and S-Corps. tax returns</a> and contribution deadline for deductibility (without extension) for companies operating on calendar-year fiscal year.</li> <li>**Deadline for requesting an <a href="#">automatic 6-month extension</a> of time (to Sept 15th) to file <a href="#">Partnerships and S-Corps. tax returns</a>.</li> </ul>
	31	<ul style="list-style-type: none"> <li>**Deadline to file IRS <a href="#">Form 5330</a> to report and pay excise taxes for late return of excess contributions for the 2nd prior year.</li> </ul>
April	1	<ul style="list-style-type: none"> <li>Electronic Deadline to file IRS <a href="#">W-2 Form</a>.</li> <li><a href="#">Required Minimum Distribution (RMD)</a> deadline if the prior year was the required year.</li> </ul>
	15	<ul style="list-style-type: none"> <li><a href="#">Corrective distributions</a> deadline for processing for IRC Section 402(g) excesses for prior calendar year.</li> </ul>
		<ul style="list-style-type: none"> <li>**<a href="#">Tax return</a> deadline for filing individual and/or C-Corps. and contribution deadline for deductibility for unincorporated entities (without extension).</li> <li>**Deadline for requesting an <a href="#">automatic 6-month extension</a> of time (to Oct 15th) to file <a href="#">individual and C-Corps. tax returns</a>.</li> </ul>
June	30	<ul style="list-style-type: none"> <li>*Deadline for processing <a href="#">corrective distributions</a> for failed ADP/ACP test for the prior year from plan with EACA without 10% excise tax.</li> </ul>
July	29	<ul style="list-style-type: none"> <li>*Deadline to distribute <a href="#">Summary of Material Modifications (SMM)</a> to participant(s) if there were amendments to the plan during the prior year.</li> </ul>
	31	<ul style="list-style-type: none"> <li>*<a href="#">Plan Audit</a> deadline to obtain a qualified accountant's audit report or limited scope audit for the prior plan year to include in Schedule H of Form 5500.</li> </ul>
		<ul style="list-style-type: none"> <li>*<a href="#">Form 5500</a> filing deadline (without extension).</li> </ul>
		<ul style="list-style-type: none"> <li>*<a href="#">Form 8955-SSA</a> filing deadline that identifies separated participants with deferred vested benefits.</li> </ul>
		<ul style="list-style-type: none"> <li>*<a href="#">Form 5558</a> filing deadline to request automatic extension of time to file Form 5500 and/or Form 8955-SSA for the prior plan year for 2 ½ months.</li> </ul>
<ul style="list-style-type: none"> <li>**<a href="#">Form 5330</a> filing deadline to report and pay excise taxes on preceding fiscal year's prohibited transactions and nondeductible contributions.</li> </ul>		
September	15	<ul style="list-style-type: none"> <li>**Extended deadline for filing tax returns for partnerships, C-Corps., and S-Corps., and contribution deadline for deductibility.</li> </ul>
	30	<ul style="list-style-type: none"> <li>*<a href="#">Summary of Annual Report (SAR)</a> distribution to participants deadline, unless a Form 5558 extension was filed (if filed then its Dec 15).</li> </ul>

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October	1	<ul style="list-style-type: none"> <li>*<a href="#">New Safe Harbor 401(k) plan</a> needs to be completely setup and active to obtain the Safe Harbor exemption from the ADP and ACP tests for the remainder of the year.</li> </ul>
	15	<ul style="list-style-type: none"> <li>*<a href="#">Form 5500</a> and <a href="#">Form 8955-SSA</a> extended filing deadline.</li> </ul>
		<ul style="list-style-type: none"> <li>*<a href="#">Form 8955-SSA</a> extended filing deadline.</li> <li>*<a href="#">Corrective Plan Amendment</a> deadline to adopt a retroactive corrective plan amendment, if plan fails the previous year's minimum coverage or nondiscrimination requirements.</li> </ul>
November	1	<ul style="list-style-type: none"> <li>Deadline to provide each eligible employee with certain information about the <a href="#">SIMPLE IRA plan</a> or <a href="#">SIMPLE 401(k)</a> plan for the next plan year (generally, 60 days prior to January 1).</li> </ul>
December	1	<ul style="list-style-type: none"> <li>*<a href="#">Qualified Default Investment Alternative (QDIA)</a> deadline to provide annual notice for the next plan year.</li> </ul>
		<ul style="list-style-type: none"> <li>*<a href="#">Safe Harbor Notice</a> deadline to provide annual notice for the following plan year.</li> </ul>
		<ul style="list-style-type: none"> <li>*<a href="#">Automatic Contribution Notice</a> deadline to provide annual notice for the following plan year.</li> </ul>
	15	<ul style="list-style-type: none"> <li>*<a href="#">Summary Annual Notice (SAR)</a> extended deadline to distribute to participants for the prior plan year.</li> </ul>
	31	<ul style="list-style-type: none"> <li>*Deadline to process <a href="#">corrective distributions</a> or <a href="#">Qualified Non-Elective Distribution (QNEC)</a> to correct a previous year's failed ADP/ACP test with 10% excise tax.</li> </ul>
		<ul style="list-style-type: none"> <li>*<a href="#">Safe Harbor, QACA or EACA Amendments</a> (If desired for the following play year) deadline to amend or terminate existing plans with such provisions.</li> </ul>
<ul style="list-style-type: none"> <li>*<a href="#">Discretionary Plan Amendments</a> deadline to amend plan to reflect discretionary changes implemented during the plan year.</li> </ul>		
		<ul style="list-style-type: none"> <li>*Deadline for <a href="#">amendment to convert existing 401(k)</a> plan to safe harbor design for next year.</li> </ul>
		<ul style="list-style-type: none"> <li>*Deadline for amendment to <a href="#">remove safe harbor status</a> for next year.</li> </ul>
		<ul style="list-style-type: none"> <li>IRS Deadline for participants to take their <a href="#">Required Minimum Distributions (RMD)</a> if not the first RMD year.</li> </ul>

\*Deadline assumes the plan year end on December 31. For other plan years the applicable deadline is adjusted accordingly.

\*\* Deadline assumes the fiscal year end on December 31. For other fiscal years the applicable deadline is adjusted accordingly.

**Note:** Some deadlines may fall under a holiday or a weekend therefore exact deadline dates may vary.