

Immediately	Make payments that are due to any <u>eligible</u> retired, deceased, disabled or terminated participant.
January 31st	<p>Due date of the IRS Form 1099-R to any participant who received a distribution from the plan during the plan year.</p> <p>If a payment of taxes is included with the submission, IRS Form 945 which summarizes the tax withholding for distributions received throughout the calendar year must be filed. Otherwise, IRS Form 945 can be filed by February 10th.</p>
February 28th	Deadline for filing the paper version Copy A of Form 1099-R. If filing electronically, employer has until March 31 st .
March 15th	Due date for the Company contribution for Plan Year ending December 31 st to be deductible for the Company's fiscal year ending December 31 st . If there is an extension for the corporate tax return filing, the contribution deadline is September 15 th .
March 31st	<p>Eligible participants should have returned diversification forms so elections can be processed prior to the June 29th deadline.</p> <p>New participants must be given the Summary Plan Description within 90 days of plan participation (January 1 entrants). They should also submit a completed Beneficiary Designation Form.</p>
April 1st	Deadline for terminated vested participants who attained age 70 ½ by December 31 st of the prior year to receive a required minimum distribution (RMD).
June 29th	Deadline to execute diversification election forms, if applicable.
July 31st	<p>Deadline to file the Form 5500 IRS Annual Return with attached schedules for plan year ending December 31st; Form 5558 can be filed for a two and a half month extension to October 15th.</p> <p>Participant statements should be distributed to all Participants and each beneficiary with an account; distribution of statements can be extended for two and a half months if the Form 5558 was timely filed.</p>
September 30th	Summary Annual Report for the Plan is required to be distributed to all Participants and each beneficiary or Participant receiving benefits; due date to distribute is two months after the filing due date for the Form 5500 including any extensions.
October 15th	Deadline to file the Form 5500 IRS Annual Return with attached schedules for plan year ending December 31 st (if an extension has been filed).
December 31st	Distribution must be processed for any eligible participant who must receive a required minimum distribution by this due date.

**Deadline that falls on a government holiday or a weekend are automatically moved to the next working day.*