



The South Florida Resource for Qualified Retirement Plans

A Checklist of Significant Due Dates To Remember

January 31	File Form 945
January 31	Send Form 1099-R to participants
February 1	Return participant data for ADP/ACP, top heavy and 402(g) compliance testing
February 28	File Form 1096
February 28	File Form 1099-R (paper filing)
March 1	Notification of Excess Deferral
March 15	Corrective Distribution for failed ADP/ACP
March 15	File Corporate Tax Return (also contribution deadline for deductibility)
March 31	File Form 1099-R (electronic filing)
April 1	Distribute minimum distributions for certain participants who reached 70.5 years during previous years
April 15	Return 402(g) Excess Deferrals
April 15	Tax due for partnerships and sole proprietors
April 30	File Annual Statement of Pooled Funds, other data required for Form 5500
July 31	File Form 5500 (or Form 5558) and 5330
July 31	Pay Excise Taxes on prohibited transactions
September 30	File Summary Annual Report
October 15	File Amendment to Correct 410(B) Failure or 401 (a) (4) corrections
October 15	Extended deadline for File Form 5500
November 1	File SIMPLE Plan Notice
December 1	File Safe Harbor Plan Notice, QDIA Notice, EACA and QACA Notice
December 31	Corrective Distribution for failed ADP/ACP with penalty
December 31	Required Minimum Distribution