

## January

**January 31:** Deadline for mailing 1099-R Forms to plan participants/beneficiaries who received plan distributions during the prior year.

## February

**February 28:** Deadline for IRS filing of hard 1099-R Forms, reflecting prior year plan distributions. (March 31 is the deadline if the forms are being filed electronically).

## March

**March 1:** Deadline for participants to notify plan sponsors that they made deferrals to more than one unrelated 401(k) plan during the prior year.  
**March 15:** Deadline for remitting excise taxes to the IRS for failing to make timely corrections to the failed prior plan year ADP/ACP test.  
**March 15:** Deadline for non-EACA plans to process corrective distributions to participants due to failed prior year ACP/ADP test (without 10% plan sponsor excise tax).  
**March 31:** Deadline for electronic filing of IRS 1099-R Forms.  
**March 31:** Deadline for corporations making employer contributions due for the prior plan year (unless corporate tax return extension is filed).

## April

**April 1:** Deadline to begin Required Minimum Distributions (RMDs) for participants who in the prior year reached age 73 or retired after reaching 73.  
**April 15:** Deadline for a sole proprietorship making employer contributions due for the prior plan year (unless tax return extension is filed).

## May

**No deadlines in May.**

## June

**June 30:** Deadline for processing prior year's EACA corrective ADP/ACP test distributions to participants (without 10% plan sponsor excise tax).

## July

**July 29:** Deadline for distributing Summary of Material Modifications (SMM) to participants/beneficiaries if plan was amended in the prior year.  
**July 31:** Deadline for filing IRS/DOL Form 5500 with accompanying schedules (unless extension request is filed).

## August

**No deadlines in August.**

## September

**September 15:** Extended deadline for filing corporate tax return and corresponding extended deadline for making employer contributions due for the prior plan year.  
**September 30:** Deadline for distributing the Summary Annual Report (SAR) to participants/beneficiaries (unless extension was for IRS/DOL Form 5500 was filed).

## October

**October 15:** Extended Deadline for filing individual or partnership tax return and corresponding extension deadline for making sponsor contributions due for the prior plan year.  
**October 15:** Extended deadline for filing IRS/DOL Form 5500 with accompanying schedules unless extension request is filed.

## November

**No deadlines in November.**

## December

**December 1:** Deadline for distributing annual EACA, QACA, QDIA, Fee Disclosure, and Safe Harbor notices to participants/beneficiaries.  
**December 15:** Extended deadline for distributing the prior year Summary Annual Report (SAR) to participants/beneficiaries.  
**December 31:** Deadline for processing corrective distributions due to failed prior year ADP/ACP test (with 10% plan sponsor excise tax).  
**December 31:** Deadline for prospective amendment removing Safe Harbor status for the next plan year.