

RETIREMENT PLAN DUE DATES

Filing Requirement	Due Date*
Annual statement to recipients of distributions from retirement and profit sharing plans, IRAs, SEPs, or insurance contracts (Form 1099-R)	January 31
Transmittal of annual statements to recipients of distributions from retirement and profit sharing plans, IRAs, SEPs, or insurance contracts (Form 1096)	February 28
Corrective distributions for failed ADP/ACP tests	March 15 (2 ½ months after plan year end)
Corrective distributions to participants who deferred more than the maximum 401(k) limit	April 15
Initial filing deadline for Form 5500 (use Form 5558 to extend filing to October 15)	July 31 (last day of 7 th month following plan year end)
Contribution due for minimum funding (defined benefit and money purchase pension plans only)	September 15 (15 th day of 9 th month following plan year end)
Deadline for delivering Summary Annual Report to Participants (if Form 5500 not on extension)	September 30 (2 months after Form 5500 is filed)
Extended filing due date for Form 5500 (if Form 5558 filed)	October 15 (15 th day of 10 th month following plan year end)

* Dates indicated are for calendar year plans. For non-calendar year plans, due dates, if different, are noted in parentheses.