

DEADLINES AND INSTRUCTIONS FOR SUBMITTING YEAR END WORK REQUESTS

Item	Deadline	Description
Form 5500 (Not on Extension)	July 31	Annual Return of Employee Benefit Plan due for calendar plan year filers that are not on extension. This is also the deadline to request an extension of time to file for calendar year plans until October 15
Minimum Funding Contributions (Defined Benefit of Money Purchase Plans)	September 15	The minimum funding deadline for contributions to a calendar plan year defined benefit or money purchase plan.
Deductible Contribution (Profit Sharing & Matching)	September 15	Extended deductible contribution deadline for employer profit sharing and matching contributions for calendar year corporations on extension.
Summary Annual Report of Form 5500 (Not on Extension)	September 30	Covers the plan year for filers not on extension. Copies of this report should be distributed to each plan participant no later than September 30 (i.e., 2 months after the Form 5500 filing deadline).
Converting Profit Sharing Plan to Safe Harbor 401(k) Plan	September 30	It is also the deadline to convert an existing Profit Sharing Plan to a Safe Harbor 401(k) Plan (or establish a brand new 401(k) Safe Harbor Plan) for the year about to end.
Form 5500 (On Extension)	October 15	Annual Return of Employee Benefit Plan due for calendar plan year filers on extension.
401(k) Safe Harbor Notice	December 1	For the upcoming plan year must be distributed to participants by this date. If you distributed a "maybe" notice by December 1 of last year, and you would like to amend the Plan for the current plan year to a Safe Harbor Plan, this is the deadline by which (i) the plan needs to be amended and (ii) a notice of amendment of the plan to safe harbor status for the current plan year needs to be distributed to plan participants.
Summary Annual Report of Form 5500 (On Extension)	December 15	Covers the plan year for filers on extension. Copies of this report should be distributed to each plan participant no later than December 15 (i.e. 2 months after the extended Form 5500 filing deadline).
Correct ADP/ACP Failures	December 31	This is the extended deadline to correct any plan year ADP/ACP failures (would include both an excise tax as well as earnings calculation on any 401(k) refunds).
Adopt New Retirement Plan	December 31	Deadline to adopt a brand new qualified retirement plan for the new year.