

2017 Compliance Calendar

Defined Benefit Plans

Plan year end: **December 31, 2017**

JANUARY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

MARCH

S	M	T	W	T	F	S
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26	27	28	29	30	31	

APRIL

S	M	T	W	T	F	S
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23	24	25	26	27	28	29
30						

MAY

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21	22	23	24	25	26	27
28	29	30	31			

JUNE

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25	26	27	28	29	30	

January 2017

- 15** Deadline to deposit 4th quarterly contribution for prior plan year
- 31** Deadline for trustee to issue Form 1099-R to participants who have received distributions during the prior calendar year
- 31** Deadline to file Form 945 to report income tax withheld from participant accounts in 4th quarter if taxes due

February 2017

- 10** Deadline to file Form 945 (see above) if taxes timely paid
- 28** Deadline for paper filing of Form 1096 and Form 1099-R with the IRS

March 2017

- 15** Last day to make contributions and take tax deduction for prior plan year without corporate tax extension
- 15** Deadline for application for a waiver of the minimum funding standard
- 31** Deadline for electronic filing of Form 1099-R with the IRS
- 31** Deadline to obtain AFTAP certification to avoid presumption for benefit restrictions

April 2017

- 1** Last day to pay initial Required Minimum Distributions (RMD) to affected participants who reached age 70½ during the previous year
- 1** Presumed AFTAP takes effect unless and until the current year AFTAP Certification is issued
- 15** Deadline to deposit 1st quarterly contribution for current plan year
- 15** Deadline to file PBGC Form 4010, generally applicable if AFTAP of less than 80%
- 30** Deadline to distribute Annual Funding Notice (for plans with 100 or more participants and covered by the PBGC)

May 2017

- 1** Notice of benefit restrictions, if applicable April 1
- 15** Deadline to file IRS Form 990 for tax-exempt trusts associated with qualified retirement plans

JULY

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23	24	25	26	27	28	29
30	31					

AUGUST

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SEPTEMBER

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OCTOBER

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29	30	31				

NOVEMBER

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DECEMBER

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24	25	26	27	28	29	30
31						

July 2017

- 15** Deadline to deposit 2nd quarterly contribution for current plan year
- 29** Deadline to send Summary of Material Modifications (SMM) to participants and beneficiaries receiving benefits
- 31** Last day to file Form 5500 and Form 8955-SSA without extension
- 31** Deadline to distribute Annual Funding Notice (for PBGC covered plans with fewer than 100 participants without extension)
- 31** Deadline to send statement of deferred vested benefits (SSA information) to terminated vested participants

September 2017

- 15** Deadline for balance of minimum required contribution for prior plan year
- 30** Deadline for AFTAP certification for current plan year
- 30** Deadline to send Summary Annual Report to participants and beneficiaries (for non-PBGC covered plans)

October 2017

- 1** AFTAP-triggered benefit restrictions, if applicable
- 15** Deadline to deposit 3rd quarterly contribution for current plan year
- 16** Last day to file Form 5500 and Form 8955-SSA with Form 5558 extension
- 16** Last day to submit PBGC comprehensive premium filing and payment to PBGC (for plans with more than 100 participants)
- 31** Notice of benefit restrictions, if applicable October 1

December 2017

- 15** Year End Questionnaire will be distributed to allow Findley Davies | BPS&M to gather year-end information relating to annual administration and testing
- 15** Extended deadline for Summary Annual Report (for non-PBGC covered plans)
- 31** Last day to certify a specific AFTAP if a range certification was used
- 31** Last day for plan sponsors to adopt discretionary plan amendments that would be effective for the current plan year
- 31** Last day to distribute current year's RMDs