

## Calendar of Significant Multiemployer Defined Benefit Plan Compliance Tasks<sup>1</sup>

Action Item	Due Date
<b>January</b>	
2017 Form 5500 basic information and Schedule MB posting (assumes October 15, 2018 filing)	January 13, 2019
Form 1099-R to participants (or write letter for 30-day extension)	January 31, 2019
Form 945 to IRS (to report income withheld on distributions)	January 31, 2019
<b>February</b>	
Form 945 (alternative date, if withholding deposits timely made)	February 11, 2019
Form 1099-R to IRS (if paper; or file Form 8809 for 30-day extension)	February 28, 2019
<b>March</b>	
Notice of intent to request prior year amortization extension	March 1, 2019
Request for prior year minimum funding amortization extension	March 15, 2019
Report U.S. source income of foreign persons: Form 1042-S to participants and IRS (or file Form 8809 for 30-day extension for 1042-S filing with IRS; write letter to request 30-day extension for providing 1042-S to participants; Form 1042 to IRS (or file Form 7004 for 6-month extension)	March 15, 2019
Zone certification for 2019 year from enrolled actuary to IRS and trustees	March 29, 2019 <sup>2</sup>

<sup>1</sup> Assumes calendar plan year. Does not account for short plan years, or new plans. Weekend rule generally applies to filing deadlines and certain other acts under tax rules, but not contributions and other Title I ERISA obligations. Refer to our [Reporting and Disclosure Guide](#) for additional information and deadline descriptions.

<sup>2</sup> Assumes actuary will provide before the weekend this year.

Action Item	Due Date
<b>April</b>	
Required minimum distributions for first time qualifying participants	April 1, 2019
Form 1099-R to IRS (if electronic; or file Form 8809 for 30-day extension)	April 1, 2019
Form 990-T return of unrelated business income for prior year (or Form 8868 to request filing extension). This tax is sometimes triggered if the plan earns income from certain plan investments (for example, limited partnership interests)	April 15, 2019
Notice of Endangered or Critical Status/Notice of Election to be in Critical Status/Notice of Projection to be in Critical Status in a Future Plan Year (assuming actuarial certification signed on March 29 <sup>2</sup> )	April 28, 2019
Annual Funding Notice	April 30, 2019
<b>July</b>	
Summary of material modifications if amendments adopted in 2018	July 29, 2019
Form 5330 excise tax on funding deficiency, nondeductible contribution, prohibited transaction, etc. (or file Form 5558 to request 6-month extension)	July 31, 2019
2018 Forms 5500 and 8955-SSA (or Form 5558 to request an extension)	July 31, 2019
Statement of deferred vested benefits (SSA information) to participants (unless on Form 8955-SSA extension)	July 31, 2019
<b>August</b>	
Summary plan report to employee organizations and contributing employers, if not on Form 5500 extension	August 30, 2019
<b>September</b>	
Minimum funding contribution (balance due for 2018 year)	September 15, 2019
<b>October</b>	
2018 Forms 5500, 8955-SSA, and SSA information (to participants), if on Form 5558 extension	October 15, 2019
PBGC premium due	October 15, 2019
<b>November</b>	
Notice of insolvency benefit level, if applicable for 2020 (if insolvency determination by September 3, 2019) <sup>3</sup>	November 2, 2019
Summary plan report to employee organizations and contributing employers, if on Form 5558 extension	November 15, 2019
Funding improvement plan or rehabilitation plan adoption	November 26, 2019

<sup>3</sup> Required to be filed electronically. See our [September 28, 2015](#) For Your Information.

Action Item	Due Date
<b>December</b>	
Notice of funding waiver request for 2018	December 17, 2019
Notice of funding improvement plan or rehabilitation schedule	December 26, 2019
Minimum funding waiver request for 2018	December 31, 2019
Required minimum distributions	December 31, 2019
Triennial benefit statements/ annual alternative notice	December 31, 2019
Last day to adopt discretionary plan amendments for 2019	December 31, 2019
Request change in funding method	December 31, 2019
Request for approval of retroactive amendment reducing accrued benefits (to 2017 plan year)	December 31, 2019

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