

Calendar of Significant Governmental Retirement Plan Compliance Tasks¹

Action Item	Due Date
January	
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
February	
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
March	
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
April	
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
Distribution of all excess 2018 deferrals (e.g., \$18,500 plus \$6,000 catch-up)	April 15, 2019
Form 990-T unrelated business income tax return (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
December	
Required minimum distributions	December 31, 2019
Last day to adopt discretionary plan amendments for 2018 (unless legislative session rule applies)	December 31, 2019

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¹ Assumes calendar plan and sponsor tax 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.