

COMPLIANCE CALENDAR

Plan Year: January 1st - December 31st

REPORT or FORM	WHEN DUE	REPORT RECIPIENT
Form 5500 Annual Report with appropriate Schedules	7 months after each Plan Year end	DOL. Copy to each Participant if requested in writing.
Form 5500EZ Annual Report (1 Participant with assets greater than \$100,000)	7 months after each Plan Year end	DOL. Copy to each Participant if requested in writing.
Summary Annual Report (SAR)	9 months after each Plan Year end	Participants and Beneficiaries.
Form 1099-R (Recipients of distributions from Plan)	January 31st following Calendar Year of distribution	Participant receiving distribution. Copy to IRS w/ Transmittal Form 1096.
Form 945 (Annual Return of Withholding Federal Income Tax)	January 31st following year of withholding	IRS
Form 8109 (Federal Tax Deposit Coupon)	Same as ER's payroll Tax Deposit Schedule	IRS
Form W-4P (Withholding Certificate for Pension or Annuity Payments)	See instructions to form	IRS
Form 1096 (Annual Summary and Transmittal of Information Returns)	Last day of February following Calendar Year of distribution	IRS
Form 990-T (Unrelated business income of Plan's Trust in excess of \$1,000 or more)	By 15th day of 4th month following Plan Year end	IRS, w/ payment.