



2017 Pension Dates to Remember

Form	Description	When to file	Where to file
Form 5500	Annual return of a Defined Benefit plan or Defined Contribution plan	Last day of the 7 th month after the end of the plan year. Automatic extension of up to 2 ½ months with Form 5558	Must be filed electronically using EFAST processing system
Form 5500-EZ	Annual return for a retirement plan with one participant owner and spouse	Same as 5500	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0020
Schedule A (Form 5500)	Insurance information	Attachment to Form 5500 (Schedule A is not required for plans filing Form 5500-EZ or Form 5500-SF)	Same as form 5500
Form 945	Trustee report for income taxes withheld from plan distributions	January 31st	Department of the Treasury Internal Revenue Service Center
1099-R	Distributions from Pensions, Annuities, Retirement, or Profit-Sharing Plans Insurance Contract economic benefit table 2001.	Paper: February 28 Electronically: March 31	Department of the Treasury Internal Revenue Service Center
Plan Amendment	Amendment to change or freeze retirement plan benefits	15 days prior to the plan anniversary	Held with plan documents
Disclosure of Plan Changes	Disclosure of plan changes to participants	15 days prior to the plan anniversary	Disclosure given to each participant
Plan Termination Amendment PBGC	Amendment to terminate a retirement plan	Plans covered by the PBGC 60 days prior to the plan anniversary	Held with plan documents
Plan Termination Amendment Not PBGC covered	Amendment to terminate a retirement plan	Plans not covered by the PBGC 15 days prior to the plan anniversary	Held with plan documents
Termination Disclosure	Notice given to plan participants that the plan is to be terminated	Plans covered by the PBGC 60 days prior to the plan anniversary	Disclosure given to each participant
Termination Disclosure	Notice given to plan participants that the plan is to be terminated	Plans not covered by the PBGC 15 days prior to the plan anniversary	Disclosure given to each participant