

## **Important Deadlines for 2010 Plan Year Administration**

### **Census and Asset information must be returned to LAR Pensions, LLC by:**

|                  |   |
|------------------|---|
| January 30, 2011 | All non Safe Harbor 401(k) Plans (or ASAP)                    |
| March 10, 2011   | Corporations not filing an extension (or ASAP)                |
| April 10, 2011   | Non-Incorporated businesses not filing an extension (or ASAP) |

### **Contribution Deposit Deadlines:**

|                    |   |
|--------------------|---|
| January 21, 2011   | Final 401(k) Deferrals for 2009 must be in the plan. No exceptions                                |
| March 15, 2011     | Employer Contributions by ALL not filing an extension, except Sole Proprietors                    |
| March 31, 2011     | Final Safe harbor match deposits must be in the plan <b>if</b> funding was on a per payroll basis |
| April 15, 2011     | Employer Contributions by Sole Proprietors not filing an extension                                |
| September 15, 2011 | Funding deadline for ALL except Sole Proprietors, if on extension                                 |
| October 15, 2011   | Sole Proprietor funding deadline, if on extension   |

### **Filing/Reporting Deadlines:**

|                  |  |
|------------------|--|
| January 15, 2011 | Coupon 8109B (from IRS) for last quarter distribution taxes due (Please consult your CPA)                |
| January 30, 2011 | 1099-R forms must be mailed to participants  |
| January 31, 2011 | Form 945 due to IRS with payment. (Note, if all taxes are paid, form is due February 11 <sup>th</sup> .) |
| July 31, 2011    | Deadline for 5500 Return if not on extension   |
| October 15, 2011 | Final Deadline for 5500 returns with extension   |

**THERE WILL BE A \$75 CHARGE FOR FILING THE EXTENSION FOR YOUR 5500 RETURN**

**LAR Pensions, LLC must be advised of your Employer Contribution amount by October 10<sup>th</sup> in order to meet the October 15<sup>th</sup> deadline**

### **Other Important Deadlines:**

|                   |   |
|-------------------|---|
| November 30, 2010 | Distribution of 401(k) Safe harbor notices for 2011.                      |
| December 15, 2010 | Last Distribution package must be received by LAR for processing in 2010. |
| March 15, 2011    | Refunds due for failed ADP/ACP tests to avoid 10 % penalties              |