

2025 Annual Reporting Calendar

Item	Calendar Plan Year	Other Plan Year
Form 1099-R to participants (distribution reporting)	January 31	January 31
Form 945 with taxes due to IRS (withholding reporting)	January 31	January 31
Form 945 w/o taxes due to IRS (withholding reporting)	February 10	February 10
Form 1099-R to IRS (paper filing)	February 28	February 28
Form 1096-R Annual Summary Transmittal (paper filing)	February 28	February 28
Form 1099-R to IRS (electronic filing)	March 31	March 31
Form 5558 (extension for Form 5500 filing)	July 31	Last day of the 7th month following plan year end
Form 5500 and schedules and Form 8955-SSA	July 31*	Last day of the 7th month following plan year end
Summary Annual Report (SAR) Distribution	September 30 or December 15	Two months after the Form 5500 due date
Form 5500 and schedules (with extensions)	October 15	15th day of the 10th month following plan year end

** If the plan year end and the fiscal year end coincide, and there is a valid extension of time on the company's tax return, then the deadline for the Form 5500 and related schedules is automatically extended to the due date for the corporate return without having to file a Form 5500 extension.*