

This is a FINAL reminder that we have not yet received your annual census and questionnaire. Please review the instructions and key deadlines outlined below to ensure timely submission.

**UPCOMING DEADLINE:**

**Census and Questionnaire Submission Deadline:** May 22<sup>nd</sup>

If a completed census and questionnaire are not received by **Friday, May 22<sup>nd</sup>**, we will not be able to conduct nondiscrimination testing or contribution calculations. We will close out the plan year and provide a limited Annual ERISA Compliance Report that identifies all tests that could not be performed and outlines potential impacts to the plan. The Form 5500 will be prepared using information obtained directly from the recordkeeping platform.

Log in to the [Client Portal](#) and complete the **Year End Data Collection: January 1, 2025 – December 31, 2025** task.

**Important Dates for Plan Sponsors**

**Your plan type: Non ADP Tested**

Refer to the appropriate deadline below for your plan type.

**NOTE:** *3/15 ADP tested plans -- the IRS deadline for refunds has passed; however, the census and questionnaire deadlines as well as the Form 5500 deadlines still apply.*

| Milestone                                                     | Date   |
|---------------------------------------------------------------|--------|
| Census and questionnaire submission deadline (All plan types) | May 22 |

|                                                                                                                                  |                                                  |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| EACA ADP Tested recordkeeper refund processing deadline                                                                          | Generally 5 business days before refund deadline |
| EACA ADP Tested IRS refund deadline                                                                                              | June 30                                          |
| Form 5500 filing deadline<br><br>Our team will automatically prepare an extension for any plans that have not filed by July 23rd | July 31                                          |
| Form 5500 deadline to submit audited financials                                                                                  | October 8                                        |
| Form 5500 extended filing deadline                                                                                               | October 15                                       |

### Resources to Support You

- Browse our [Resource Center](#), which includes important dates, how-to guides, instructional videos, step-by-step walkthroughs and a recording to our recent webinar to assist you throughout the year-end process.
- In case you missed our webinar regarding the Year-End Administration process, you can access it [here](#).

**Track Your Progress:** You can monitor the status of your year-end administration deliverables anytime by visiting the **Projects** section of the [Client Portal](#).

### Deliverables and Timelines

Our team prioritizes work based on compliance and regulatory deadlines to ensure plans meet IRS requirements. The timelines below are our targets, but actual delivery may vary based on volume and complexity:

- **Census and Questionnaire Review:** Target completion within 5–7 business days. We will either confirm your census is in good order or request additional information.
- **Testing and Contribution Report:** If contribution calculations or ADP/ACP testing are required, target delivery is within 15 business days *after your census is deemed in good order*.
- **Annual ERISA Compliance Review:** You will receive your full compliance package—including action steps, government filings, and any plan design suggestions—with a target delivery of 60 business days *after your census is deemed in good order*.

*Expedited service may be offered (but not guaranteed) for an additional fee depending on capacity.*

### **Important Notes on Deadlines**

**Census and Questionnaire Submission (ADP Tested and EACA ADP Tested Plans Only):** The deadlines in ‘Important Dates for Plan Sponsors’ above ensure we receive the census and questionnaire in good order with sufficient time to complete ADP/ACP testing and process any required corrective refunds by the IRS deadline. If refunds are processed after the applicable deadline, a 10% excise tax penalty will apply.

**ADP/ACP Test Refund Recordkeeping Processing Deadlines:** Plan sponsors should confirm with their recordkeeper the deadline to submit corrective distributions to ensure processing by the IRS deadlines specified above in ‘Important Dates for Plan Sponsors.’ If refunds are processed after the applicable deadline, a 10% excise tax penalty will apply.

**Automated Reminders** You will receive email reminders about census and Form 5500 deadlines from [noreply@dwc401k.com](mailto:noreply@dwc401k.com). To ensure you don't miss these updates, please add this address to your safe sender list.

If you have questions or need clarification about any part of this communication, please contact your Retirement Plan Specialist, [RPS Name & Email].