

2010 Key Dates

Plan Year 1/1 to 12/31

Use the following list of key activities to help ensure the smooth administration of your defined contribution plans and as a guide for yearly planning.

Date	2009 Key Activity
Date	1ST QUARTER
	January
1/18	ING offices are closed in observance of Martin Luther King Jr. Day
1/30	ING mails 1099R tax forms to participant homes
	February
2/06	Last day to request <i>custom</i> statement messages for display on 3/31 participant statements
2/15	ING offices are closed in observance of President's Day
	March
3/1	Estimated date Schedule A packages will be available on TPA Website
3/10	Try to submit Excess Deferrals/Contribution Withdrawal Request Form (<i>Form # 83068</i>) to ING for processing return of excess contributions due to a failed ADP/ACP test by this date, to ensure ample time for processing prior to the March 15 deadline to avoid the 10% federal income tax penalty.
3/12	Last day to upload vesting files for display on 3/31 participant statements
	2ND QUARTER
	April
4/01	Distribute initial required minimum distribution to participants who have met the required start date
4/2	ING Offices are closed in observance of Good Friday

2010 Key Dates from Plan Administration

Plan Year 1/1 to 12/31

Due	2009 Key Activity
4/10	3/31 participant statements are available for viewing on TPA Website
4/12	Try to submit Excess Deferrals/Contribution Withdrawal Request Form (<i>Form # 83068</i>) to ING for processing return of Excess Deferrals (402 (g) Limit) by this date, to ensure ample time for processing prior to April 15 deadline.
4/15	2009 SAS 70 Report available on TPA Website
4/15	3/31 Plan Level statements are available for viewing on TPA Website
	May
5/07	Last day to request <i>custom</i> statement messages for display on 6/30 participant statements
5/31	ING Offices are closed in observance of Memorial Day
	June
6/15	Last day to upload vesting files for display on 6/30 participant statements
	3RD QUARTER
	July
7/05	ING Offices are closed in observance of The Fourth of July
7/12	6/30 participant statements are available for viewing on TPA Website
7/16	6/30 Plan Level statements are available for viewing on TPA Website
	August
8/06	Last day to request <i>custom</i> statement messages for display on 9/30 participant statements
	September
9/06	ING Offices are closed in observance of Labor Day

2010 Key Dates from Plan Administration

Plan Year 1/1 to 12/31

Due	2009 Key Activity
9/15	Last day to upload vesting files for display on 9/30 participant statements
4TH QUARTER	
October	
10/08	9/30 participant statements are available for viewing on TPA Website
10/16	9/30 Plan Level statements are available for viewing on TPA Website
November	
11/5	Last day to request <i>custom</i> statement messages for display on 12/31 participant statements
11/25	ING Offices are closed in observance of Thanksgiving
11/26	ING Offices will close at 1:00 EST
December	
12/15	Last day to upload vesting files for display on 12/31 participant statements
12/17	**Try to submit all distributions that must be processed by 12/31 by this date, to ensure ample time for processing.
12/24	ING Offices are closed in observance of Christmas
12/27	Submit required minimum distribution (RMD) request forms to ING by this deadline to ensure processing by 12/31 deadline.
12/31	Last Day to correct a failed ADP/ACP test (return excess contributions or deposit QNEC) to avoid possible plan disqualification

Corporate Plan Administration Key Activities

Plan Year 1/1 to 12/31

Due	2009 Key Activity	Notes
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