Standard Termination Timeline: Notice of Intent to Terminate to Distribution Deadline

This timeline shows the key steps in the standard termination process. Certain deadlines may be extended as provided in PBGC regulations.

- Proposed termination date
- Request for IRS determination letter must be submitted before filing Form 500 to qualify for extended distribution deadline
- Notice of Intent to Terminate
- Notice of Plan Benefits & Form 500 (NoPBs must be issued before filing Form 500)
- Distribution completed
- Distribution Deadline

Standard Termination Timeline: Post-Distribution Certification

- Distribution deadline
- Distribution completed
- Form 501 due date
- 30 days (statutory deadline)
- 90 days (no penalty)