

funding standard account (as defined in section 302(b) of the Act and section 412(b) of the Code) for that plan year (excluding the amount considered contributed to the Plan as described in section 302(b)(3)(A) of the Act and section 412(b)(3)(A) of the Code);

(ii) The itemized development of the additional funding charge payable for that plan year pursuant to section 412(l) of the Code;

(iii) The minimum funding contribution and the maximum deductible contribution for that plan year;

(iv) The actuarial assumptions and actuarial methods used for that plan year for purposes of section 302(b) and (d) of the Act and section 412(b) and (l) of the Code (and any change in those assumptions and methods since the previous valuation and justifications for any change); and

(v) A summary of the principal eligibility and benefit provisions on which the valuation of the Plan was based (and any change(s) to those provisions since the previous valuation), along with descriptions of any benefits not included in the valuation, any significant events that occurred during that plan year, and the Plan's early retirement factors.

(5) A written certification by the Plan's enrolled actuary that, to the best of his or her knowledge and belief, the actuarial information submitted is true, correct, and complete and conforms to all applicable laws and regulations.

(d) *Alternative compliance for plan actuarial information.* If any of the information specified in paragraph (c)(4) of this section is not available by the date specified in § 2628.8(a) of this part, a Filer may satisfy the requirement to provide such information by—

(1) Including a statement, with the material that is submitted to the PBGC, that the Filer will file the unavailable information by the alternative due date specified in § 2628.8(b), and

(2) Filing such information and a certification by the Plan's enrolled actuary as described in paragraph (c)(5) of this section with the PBGC by that alternative due date.

(e) *Financial information.* (1) Except as provided in paragraph (e)(2) of this section, required financial information for each controlled group member consists of—

(i) Audited financial statements for the fiscal year ending within the Information Year (including balance sheets, income statements, cash flow statements, and notes to the financial statements); or

(ii) If no audited financial statements are prepared, unaudited financial

statements for the fiscal year ending within the Information Year; or

(iii) If neither audited nor unaudited financial statements are prepared, copies of federal tax returns for the tax year ending within the Information Year.

(2) If the financial information of a controlled group member is combined with the information of other group members in a consolidated financial statement, required financial information consists of—

(i) The consolidated, audited (or, if unavailable, unaudited) financial statement for the Information Year; and

(ii) For each controlled group member included in such consolidated financial statement that is a contributing sponsor of a Plan that is not an Exempt Plan, the contributing sponsor's revenues and operating income for the Information Year, and assets as of the end of the Information Year.

(3) If any of the financial information required by paragraphs (e)(1) or (e)(2) of this section is publicly available (for example, the controlled group member has filed audited financial statements with the Securities and Exchange Commission), the Filer, in lieu of submitting such information to the PBGC, may include a statement with the other information that is submitted to the PBGC indicating when such financial information was made available to the public and where the PBGC may obtain it.

(f) *Additional information.* The PBGC may, by written notification, require any Filer to submit additional actuarial or financial information that is necessary to determine Plan assets and liabilities or the financial status of a Filer. Such information must be submitted within 10 days after the date of the written notification or by a different time specified therein.

(g) *Previous submissions.* If any required information has been previously submitted to the PBGC, a Filer may incorporate such information into the required submission by referring to the previous submission.

(h) *Penalties for non-compliance.* If all of the information required under this section is not provided within the specified time limit, the PBGC may assess a separate penalty under section 4071 of the Act against the Filer and each member of the Filer's controlled group of up to \$1,000 a day for each day that the failure continues. The PBGC may also pursue other equitable or legal remedies available to it under the law.

§ 2628.8 Due date and filing with the PBGC.

(a) *Due date.* Except as permitted under paragraph (b) of this section, a Filer shall file the information required under this part with the PBGC on or before the 105th day after the close of the Filer's Information Year.

(b) *Alternative due date.* A Filer that includes the statement specified in § 2628.7(d)(1) with its submission to the PBGC by the date specified in paragraph (a) of this section must submit the actuarial information specified in § 2628.7(d)(2) within 15 days after the deadline for filing the Plan's annual report for the plan year ending within the Filer's Information Year (see § 2520.104a-5(a)(2) of this title).

(c) *Extensions.* When the President of the United States declares that, under the Disaster Relief Act of 1974, as amended (42 U.S.C. 5121, 5122(2), 5141(b)), a major disaster exists, the PBGC may extend the due dates provided under paragraphs (a) and (b) of this section by up to 180 days.

(d) *How to file.* Requests and information may be delivered by mail, by overnight and express delivery services, by hand, or by any other method acceptable to the PBGC, to: Corporate Finance and Negotiations Department, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005-4026.

§ 2628.9 Date of filing.

(a) Information filed under this part is considered filed on the date of the United States postmark stamped on the cover in which the information is mailed, if—

(1) The postmark was made by the United States Postal Service; and

(2) The document was mailed postage prepaid, properly addressed to the PBGC.

(b) If the Filer sends or transmits the information to the PBGC by means other than the United States Postal Service, the information is considered filed on the date it is received by the PBGC. Information received on a weekend or Federal holiday or after 5 p.m. on a weekday is considered filed on the next regular business day.

(c) In computing any period of time under this part, the day of the act or event from which the designated period of time begins to run shall not be included. The last day of the period so computed shall be included, unless it is a weekend or Federal holiday, in which event the period runs until the end of the next day that is not a weekend or Federal holiday.