

entitled is paid to the participant, information relating to the deferred vested retirement benefit to which the participant remains entitled shall be filed on the schedule SSA filed for the plan year following the last plan year within which a portion of the benefit is paid to the participant.

(2) *Exception.* Notwithstanding subparagraph (1) of this paragraph, no information relating to the deferred vested retirement benefit to which the participant remains entitled is required to be filed on schedule SSA if, before the date such schedule SSA is required to be filed (including any extension of time for filing granted pursuant to section 6081), the participant (i) returns to service covered by the plan, (ii) accrues additional retirement benefits under the plan, or (iii) forfeits the benefit under the plan.

(e) *Individual statement to participant.* The plan administrator of an employee retirement benefit plan defined in paragraph (a)(3) of this section must provide each participant with respect to whom information is required to be filed on schedule SSA a statement describing the deferred vested retirement benefit to which the participant is entitled. The description provided the participant must include the information filed with respect to the participant on schedule SSA. The statement is to be delivered to the participant or forwarded to the participant's last known address no later than the date on which any schedule SSA reporting information with respect to the participant is required to be filed (including any extension of time for filing granted pursuant to section 6081).

(f) *Penalties.* For amounts imposed in the case of failure to file the report of deferred vested retirement benefits required by section 6057(a) and paragraph (a) or (b) of this section, see section 6652(e)(1). For the penalty relating to a failure to provide the participant the individual statement of deferred vested retirement benefit required by section 6057(e) and paragraph (e) of this section, see section 6690.

(g) *Effective dates—(1) Plans to which only one employer contributes.* In the case of a plan to which only one employer contributes, this section is effective for plan years beginning after

December 31, 1975, and with respect to a participant who separates from service covered by the plan in plan years beginning after that date.

(2) *Plans to which more than one employer contributes.* In the case of a plan to which more than one employer contributes, this section is effective for plan years beginning after December 31, 1977, and with respect to a participant who completes two consecutive 1-year breaks in service under the plan in service computation periods beginning after December 31, 1974.

[T.D. 7561, 43 FR 38004, Aug. 25, 1978]

§ 301.6057-2 Employee retirement benefit plans; notification of change in plan status.

(a) *Change in plan status.* The plan administrator (within the meaning of section 414(g)) of an employee retirement benefit plan defined in § 301.6057-1(a)(3) (including a plan to which more than one employer contributes, as described in § 301.6057-1(b)(1)) must notify the Internal Revenue Service of the following changes in plan status—

(1) A change in the name of the plan.

(2) A change in the name or address of the plan administrator,

(3) The termination of the plan, or

(4) The merger or consolidation of the plan with another plan or the division of the plan into two or more plans.

(b) *Notification.* A notification of a change in status described in paragraph (a) of this section, must be filed on the Annual Return/Report of Employee Benefit Plan (form 5500 series) for the plan year in which the change in status occurred. The notification must be filed at the time and place and in the manner prescribed in the form and any accompanying instructions.

(c) *Penalty.* For amounts imposed in the case of failure to file a notification of a change in plan status required by section 6057(b) and this section, see section 6652(e)(2).

(d) *Effective date.* This section is effective for changes in plan status occurring within plan years beginning after December 31, 1975.

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