

§ 4043.4

(8) A statement of any material change in the assets or liabilities of the plan occurring after the date of the most recent actuarial statement and opinion.

(c) *Optional reportable event forms.* The PBGC shall issue optional reportable events forms, which may provide for reduced initial information submissions.

(d) *Requests for additional information.* The PBGC may, in any case, require the submission of additional information. Any such information shall be submitted for subpart B of this part within 30 days, and for subpart C or D of this part within 7 days, after the date of a written request by the PBGC, or within a different time period specified therein. The PBGC may in its discretion shorten the time period where it determines that the interests of the PBGC or participants may be prejudiced by a delay in receipt of the information.

(e) *Effect of failure to file.* If a notice (or any other information required under this part) is not provided within the specified time limit, the PBGC may assess against each person required to provide the notice a separate penalty under section 4071 of ERISA of up to \$1,100 a day for each day that the failure continues. The PBGC may pursue any other equitable or legal remedies available to it under the law.

[61 FR 63989, Dec. 2, 1996, as amended at 62 FR 36994, July 10, 1997]

§ 4043.4 Waivers and extensions.

(a) *Specific events.* For specific reportable events, waivers from reporting and information requirements and extensions of time are provided in subparts B and C of this part. If an occurrence constitutes two or more reportable events, reporting requirements for each event are determined independently. For example, any event reportable under more than one section will be exempt from reporting only if it satisfies the requirements for a waiver under each section.

(b) *Multiemployer plans.* The requirements of section 4043 of ERISA are waived with respect to multiemployer plans.

(c) *Terminating plans.* No notice is required from the plan administrator or

29 CFR Ch. XL (7-1-06 Edition)

contributing sponsor of a plan if the notice date is on or after the date on which—

(1) All of the plan's assets (other than any excess assets) are distributed pursuant to a termination; or

(2) A trustee is appointed for the plan under section 4042(c) of ERISA.

(d) *Other waivers and extensions.* The PBGC may extend any deadline or waive any other requirement under this part where it finds convincing evidence that the waiver or extension is appropriate under the circumstances. Any waiver or extension may be subject to conditions. A request for a waiver or extension must be filed in writing with the PBGC and must state the facts and circumstances on which the request is based.

§ 4043.5 How and where to file.

The PBGC applies the rules in subpart A of part 4000 of this chapter and the instructions to the applicable PBGC reporting form to determine permissible methods of filing with the PBGC under this part. See § 4000.4 of this chapter for information on where to file.

[68 FR 61354, Oct. 28, 2003]

§ 4043.6 Date of filing.

(a) *Post-Event notice filings.* The PBGC applies the rules in subpart C of part 4000 of this chapter to determine the date that a submission under subpart B of this part was filed with the PBGC.

(b) *Advance notice and Form 200 Filings.* Information filed under subpart C or D of this part is treated as filed on the date it is received by the PBGC. Subpart C of part 4000 of this chapter provides rules for determining when the PBGC receives a submission.

(c) *Partial electronic filing; deemed filing date.* A reportable event notice or Form 200 will be deemed timely filed if—

(1) An electronic transmission containing at least the minimum initial information (as specified in the instruction to the applicable form) is filed on or before the notice date; and

(2) The remaining initial information is received by the PBGC on or before—

(i) The first regular business day following the notice date, in the case of advance notice or a Form 200; or