



Form 10-Advance Instructions

ADVANCE NOTICE OF REPORTABLE EVENTS

The Form 10-Advance is used by a contributing sponsor of a single-employer plan to notify the Pension Benefit Guaranty Corporation in advance that a reportable event will occur. For questions, contact (202) 229-4070 or advancereport@pbgc.gov.

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PART I – GENERAL INSTRUCTIONS

Section 4043(b) of the Employee Retirement Income Security Act (ERISA) requires that certain contributing sponsors notify PBGC at least 30 days in advance of the effective date of certain “reportable events.” PBGC’s regulation on Reportable Events (29 CFR part 4043, Subparts A and C) describes in detail each reportable event and any applicable extension or waiver provisions. The reportable events for which advance reporting may be required are:

- A. Change in controlled group
- B. Liquidation
- C. Extraordinary dividend or stock redemption
- D. Transfer of benefit liabilities
- E. Application for minimum funding waiver
- F. Loan default
- G. Insolvency or similar settlement

Part III of these instructions summarizes the rules for each event.

The rules in the Reportable Events regulation apply only to reportable events involving single-employer plans covered by title IV of ERISA. In these instructions, “plan” always means such a single-employer plan.

What’s New

Form 10-Advance and instructions have changed as follows:

PBGC no longer accepts electronic filing by email as of October 1, 2021. PBGC’s e-Filing Portal, available for reportable events filings since 2016, offers a secure application for submitting required information. The e-Filing Portal allows filers to:

- Review filings and generate a list of omissions and inconsistencies prior to submission to ensure that filings are complete.
- Save a partially completed filing.
- Modify information any time prior to submission.
- Pre-populate a filing with data from a previously submitted filing.
- Route the filing as needed to facilitate e-certifications.
- Review prior filings submitted via the e-Filing Portal.

Notification of future changes to any forms and instructions may be found under “What’s New” on the Employers & Practitioners Page at www.pbgc.gov/prac.

Post-Event Reporting Rule

Section 4043(a) of ERISA requires that the plan administrator and each contributing sponsor notify PBGC within 30 days after the occurrence of certain reportable events. If an advance notice is filed (using Form 10-Advance), no post-event notice (using Form 10) is required.

Form 10-Advance and the rules described in these instructions do not apply to post-event reporting. See the Form 10 and 29 CFR part 4043, Subparts A and B, for further information about post-event reporting.

Contributing Sponsors Subject to Advance Reporting

Certain contributing sponsors are required to notify PBGC at least 30 days before the effective date of certain reportable events unless a waiver or extension applies (29 CFR 4043.61(a)).

A contributing sponsor of a plan is subject to the advance reporting requirement for a reportable event if:

1. On the due date for the reportable event notice, neither the contributing sponsor nor any member of the plan's controlled group to which the event relates is a public company; and
2. The plans maintained (on the due date for the reportable event notice) by the contributing sponsor and members of the contributing sponsor's controlled group, disregarding plans with no unfunded vested benefits, have:
 - (i) aggregate unfunded vested benefits of more than \$50 million; and
 - (ii) an aggregate value of plan assets that is less than 90 percent of the aggregate premium funding target.

The unfunded vested benefits, value of plan assets, and premium funding targets are those determined for variable-rate premium purposes for the plan year preceding the effective date of the event.

Who Must Notify PBGC

Each contributing sponsor subject to advance reporting must notify PBGC that a reportable event will occur using the PBGC Form 10-Advance. If there is a change in contributing sponsor, the reporting obligation applies to the contributing sponsor(s) on the date the advance notice is due.

Note: An authorized representative may file a reportable event notice on behalf of a contributing sponsor. PBGC does not need a power-of-attorney or any other form prepared to identify an authorized representative.

A single occurrence (such as a controlled group break-up) may be a reportable event for more than one plan in the controlled group. In that case, the advance reporting requirement applies to each contributing sponsor of each plan. Any filing will be deemed to be a filing by all persons required to notify PBGC.

Special Rule for Terminating Plans: The fact that a plan is terminating does not excuse a failure to timely file a required reportable event notice. However, notice is waived if the deadline for filing the notice 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.

Reporting Waivers

Advance notice is automatically waived for certain reportable events in certain circumstances (see Part III of these instructions). Advance reporting is waived for any occurrence that is reportable as more than one reportable event only if the requirements for a waiver for each reportable event are met.

How to File

Forms must be prepared and filed electronically using the 4043 module of PBGC's e-Filing Portal.

If you are filing materials electronically that are larger than 10 megabytes, please use LeapFILE. First send an email to advancereport@pbgc.gov to request a recipient email address. The email address provided will be that of a PBGC staff member, e.g., a "[last name].[first name]@pbgc.gov" email address. Enter "pbgc.leapfile.com" in your Internet browser, click on "secure upload," enter the email address provided by PBGC in the "Recipient Email" field, and attach the files.

To request an exemption from filing electronically, submit a request to advancereport@pbgc.gov.

When to File

An advance notice of a reportable event must be filed no later than 30 days before the effective date of the reportable event. PBGC has extended the 30-day deadline for some events in certain specified circumstances (see Part III of these instructions). Each event must be filed separately using PBGC's e-Filing Portal.

See 29 CFR 4000.43 to determine how to compute any period of time.

Notice Filing Date

The date an advance notice of a reportable event is considered to have been filed is the date received through PBGC's e-Filing Portal. See 29 CFR 4000.29.

What to File

A contributing sponsor must use the PBGC Form 10-Advance to file an advance reportable event notice with PBGC, and include with the Form 10-Advance both general information and event-specific information. General information required is listed at the start of Part III of the instructions and specific information for each reportable event is described in Part III and on the Form 10-Advance.

If any required information has previously been submitted to PBGC, the filer may refer to the previous submission instead of resubmitting the information.

If the same event is reportable as more than one reportable event, separate notices must be filed using the e-Filing Portal. (See also “When to File.”)

PBGC may require that a contributing sponsor submit additional information within 7 days after the date of PBGC’s written request. PBGC may shorten this 7-day period where it determines that the interests of PBGC or participants may be prejudiced by a delay in receipt of the information.

Note: Any non-public information submitted to PBGC as part of a reportable event notice shall not be made public, except as may be relevant to any administrative or judicial action or proceeding or for disclosure to either body of Congress or any duly authorized committee or subcommittee of the Congress.

Information on Controlled Group Structure

To comply with a requirement that the reportable event notice include a description of the plan's controlled group structure, the filer may submit a copy of an organization chart or other diagram. The description or chart may exclude de minimis 5-percent segments and foreign entities other than foreign parents.

Effect of Failure to Timely File

If a notice (or any other required information) is not provided within the specified time limit, PBGC may assess a penalty under section 4071 of ERISA against each contributing sponsor required to provide the notice (see 29 CFR part 4071 and PBGC's Statement of Policy on Assessment of Penalties for Failure to Provide Required Information (60 FR 36837, July 18, 1995)). PBGC may pursue any other equitable or legal remedies available to it under the law.

For Questions, Problems, Copies of Forms

If you have questions or problems regarding reportable events, contact:

Pension Benefit Guaranty Corporation
Corporate Finance and Restructuring Department
445 12th Street SW, Washington, DC 20024-2101
Telephone: 202-326-4070 Email: advancereport@pbgc.gov

If you are having problems using the e-Filing Portal, contact PBGC at efiling.portal@pbgc.gov.

If you are deaf or hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

Copies of illustrative Form 10-Advance and instructions may be obtained from PBGC’s website at <http://www.pbgc.gov/prac/forms>.

PART II - DEFINITIONS

Benefit liabilities means the benefits of participants and their beneficiaries under the plan (within the meaning of section 401(a)(2) of the Code).

Code means the Internal Revenue Code of 1986, as amended.

Contributing sponsor means a person that is a contributing sponsor as defined in section 4001(a)(13) of ERISA.

Controlled group means, in connection with any person, a group consisting of that person and all other persons under common control with that person (generally 80 percent ownership; see 29 CFR 4001.3). Any reference to a plan's controlled group means all contributing sponsors of the plan and all members of each contributing sponsor's controlled group.

Date of event means the date described in PBGC regulations for the specific reportable event.

De minimis 5-percent segment means, in connection with a plan's controlled group, one or more entities that in the aggregate have for a fiscal year:

1. Revenue not exceeding 5 percent of the controlled group's revenue;
2. Annual operating income not exceeding the greater of:
 - a. 5 percent of the controlled group's annual operating income, or
 - b. \$5 million; and
3. Net tangible assets at the end of the fiscal year(s) not exceeding the greater of:
 - a. 5% of the controlled group's net tangible assets at the end of the fiscal year(s), or
 - b. \$5 million.

EIN/PN means the nine-digit employer identification number assigned by the Internal Revenue Service to a person and the three-digit plan number assigned to a plan. The EIN/PN reported should be the EIN/PN most recently reported for a PBGC premium filing (if applicable). If the plan has never made a PBGC premium filing, enter the EIN assigned to the contributing sponsor by the IRS for income tax purposes and the PN assigned by the contributing sponsor.

Event year means the plan year in which a reportable event occurs.

Filing extension claimed means the specific filing extension claimed under the relevant regulation and reflected in the Notice Due Date.

Foreign entity means a member of a controlled group that:

1. Is not a contributing sponsor of a plan;
2. Is not organized under the laws of (or, if an individual, is not a domiciliary of) any State of the United States, the District of Columbia, Puerto Rico, the US Virgin Islands, American Samoa, Guam, Wake Island, and the Canal Zone; and
3. For the fiscal year that includes the effective date of the reportable event, meets one of the following tests:
 - a. Is not required to file any United States federal income tax form;

- b. Has no income reportable on any United States federal income tax form other than passive income not exceeding \$1,000; or
- c. Does not own substantial assets in the United States (disregarding stock of a member of the plan's controlled group) and is not required to file any quarterly United States tax return for employee withholding.

Foreign parent means a foreign entity that is a direct or indirect parent of a person that is a contributing sponsor of a plan.

Notice due date means the deadline (including extensions) for filing notice of a reportable event with PBGC. If no extension is claimed, the notice due date is 30 days before the date of event.

Notice filing date means the date the notice of a reportable event is received by PBGC.

Person means an individual, partnership, joint venture, corporation, mutual company, joint-stock company, trust, estate, unincorporated organization, association, or employee organization.

Public company means a person subject to the reporting requirements of section 13 or section 15(d) of the Securities Exchange Act of 1934 or a subsidiary (as defined for purposes of the Securities Exchange Act of 1934) of a person subject to such reporting requirements.

Single-employer plan means any defined benefit plan (as defined in section 3(35) of ERISA) that is not a multiemployer plan (as defined in section 4001(a)(3) of ERISA) and that is covered by title IV of ERISA.

PART III - SPECIFIC INSTRUCTIONS

Please include the following information for all reportable events. See each reportable event listed below for event-specific information required.

- The name of the plan.
- The name and address of the filer.
- The name, title, email address, and phone number of an individual whom PBGC should contact with questions about the filing.
- The EIN/PN reported should be the EIN/PN most recently reported for a PBGC premium filing (if applicable). If the plan has never made a PBGC premium filing, enter the EIN assigned to the contributing sponsor by the IRS for income tax purposes and the PN assigned by the contributing sponsor.
- The type of event that occurred (indicated by marking the appropriate box).
- A brief statement of the pertinent facts relating to the reportable event.
- Additional information to be filed for each type of event (check all boxes for information attached to the form).
- An explanation of any information required to be filed but missing from the filing.
- The date of event, notice due date, notice filing date, and filing extension claimed, if any.
- A brief statement describing the extension claimed or reason for late filing.
- Certification by the individual submitting the form.

Financial Information

Please include the following for all controlled group members (unless publicly available).

- Audited financial statements for the most recent fiscal year (including balance sheet, income statement, cash flow statement, and notes to the financial statements).
- If audited financial statements are not available, unaudited financial statements for the most recent fiscal year.
- If neither audited nor unaudited financial statements are available, copies of federal tax returns for the most recent tax year.

Note: If the above required financial information is publicly available, please indicate where the financial statements can be obtained (e.g., SEC, company website), and include the exact URL for the webpage.

Actuarial Information

Please include the following for each plan maintained by any member of the plan's controlled group.

- A copy of the most recent Actuarial Valuation Report that includes or is supplemented with all of the items described below.
 1. The funding target calculated pursuant to ERISA section 303 of ERISA without regard to subsection 303(i)(1) (and section 430 of the Code without regard to subsection 430(i)(1)), setting forth separately the value of the liabilities attributable to retirees and beneficiaries receiving payment, terminated vested participants, and active participants (showing vested and non-vested benefits separately).

2. A summary of the actuarial assumptions and methods used for purposes of section 303 of ERISA and any changes in those assumptions and methods since the previous valuation and justifications for any change. In the case of a plan that provides lump sums, other than de minimis lump sums, the summary must include the assumptions on which participants are assumed to elect a lump sum and how lump sums are valued.
 3. The effective interest rate (as defined in section 303(h)(2)(A) of ERISA and section 430(h)(2)(A)) of the Code.
 4. The target normal cost calculated pursuant to section 303 of ERISA without regard to subsection 303(i)(2) (and section 430 of the Code without regard to subsection 430(i)(2)).
 5. For the plan year and the four preceding plan years, a statement as to whether the plan was in at-risk status for that plan year.
 6. In the case of a plan that is in at-risk status, the target normal cost calculated pursuant to section 303 of ERISA as if the plan has been in at-risk status for 5 consecutive years.
 7. The value of the plan's assets (reflecting any averaging method) as of the valuation date and the fair market value of the plan's assets as of the valuation date.
 8. The funding standard carryover balance and the prefunding balance (maintained pursuant to section 303(f)(1) of ERISA and section 430(f)(1)) of the Code as of the beginning of the plan year and a summary of any changes in such balances in the past year (e.g., amounts used to offset minimum funding requirement, amounts reduced in accordance with any elections under ERISA section 303(f)(5) or Code section 430(f)(5), interest credited to such balances, and excess contributions used to increase such balances).
 9. A list of amortization bases (shortfall and waiver) under section 303 of ERISA and section 430 of the Code, including the year the base was established, the original amount, the installment amount, and the remaining balance at the beginning of the plan year.
 10. An age/service scatter for active participants including average compensation information for pay-related plans and average account balance information for hybrid plans presented in a format similar to that described in the instructions to Schedule SB of the Form 5500.
 11. Expected disbursements (benefit payments and expenses) during the plan year.
 12. A summary of the principal eligibility and benefit provisions on which the valuation of the plan was based (and any changes to those provisions since the previous valuation), along with descriptions of any benefits not included in the valuation, any significant events that occurred during the plan year, and the plan's early retirement factors. In the case of a plan that provides lump sums, other than de minimis lump sums, the summary must include information on how annuity benefits are converted to lump sum amounts (for example, whether early retirement subsidies are reflected).
- Statement of any material change in liabilities of the plan occurring after the date of the most recent Actuarial Valuation Report.
 - Most recent month-end market value of plan assets.
 - Contact name, telephone number, and employer of the plan actuary if different from that listed on the most recently filed Schedule SB to Form 5500.

A. Change in Controlled Group

(see 29 CFR 4043.62)

Definition of Event — A reportable event occurs for a plan when there is a transaction that results, or will result, in one or more persons (including any person who is or was a contributing sponsor) ceasing to be members of the plan's controlled group (other than by merger involving members of the same controlled group).

For this purpose, a transaction includes, but is not limited to, a legally binding agreement, whether or not written, to transfer ownership, an actual transfer of ownership, and an actual change in ownership that occurs as a matter of law or through the exercise or lapse of pre-existing rights. Whether an agreement is legally binding is to be determined without regard to any conditions in the agreement.

Note: A “change in controlled group” is not a reportable event if it will result solely in a reorganization involving a mere change in identity, form, or place of organization, however effected.

A legally binding agreement means an agreement that provides for obligations that are material to and enforceable by and against the parties to the agreement, regardless of whether any conditions of the agreement have been met or satisfied (in other words, an agreement does not fail to be legally binding solely because it is subject to conditions that have not been performed).

Reporting Waivers — Reporting of this event is waived if:

Small plan and mid-size plans: The event involves a change in the contributing sponsor and the transferred plan has 500 or fewer participants; or

De minimis 5-percent segment: The person or persons that will cease to be members of the plan's controlled group represent a de minimis 5-percent segment of the plan's old controlled group for the most recent fiscal year(s) ending on or before the effective date of the reportable event.

If a filer is unable with reasonable diligence to obtain any information about a controlled group other than the filer's controlled group, the filer may instead file a statement to that effect.

B. Liquidation

(see 29 CFR 4043.63)

Definition of Event — A reportable event occurs for a plan under any of the following three scenarios.

1. When a member of the plan's controlled group resolves to cease all revenue-generating business operations, sell substantially all its assets, or otherwise effect or implement its complete liquidation (including liquidation into another controlled group member) by decision of the member's board of directors (or equivalent body such as the managing partners or owners) or other actor with the power to authorize such cessation of operations, sale, or a liquidation, unless the event would be reported under the second or third scenario below.
2. When a member of the plan's controlled group institutes or has instituted against it a proceeding to be dissolved or is dissolved, whichever occurs first.
3. When a member of the plan's controlled group liquidates in a case under the Bankruptcy Code, or under any similar law.

Note: An event described above may also be reportable under “Insolvency or Similar Settlement” (see Part III.G).

Reporting Waiver; de minimis 5-percent segment — Reporting of this event is waived if the person that liquidates is a de minimis 5-percent segment of the plan's controlled group for the most recent fiscal year(s) ending on or before the effective date of the reportable event, and each plan that was maintained by the liquidating member is maintained by another member of the plan's controlled group after the liquidation.

Note: Additional Information — Under 29 CFR 4043.3(d), and as noted above under “What to File,” PBGC may request additional information. Items that may be requested for this event include:

1. *The estimated liquidation proceeds and the controlled group’s anticipated allocation of those proceeds to its creditors;*
2. *An itemized list of liquidation expenses the controlled group expects to incur;*
3. *Timing of the expected liquidation of assets, distribution of proceeds, and payment of expenses as detailed in #1 and 2; and*
4. *Details of any prior liquidation proceeds already distributed since the controlled group made the decision to liquidate, including the name of the creditor, amount, and type of debt (secured or unsecured).*

C. Extraordinary Dividend or Stock Redemption

(see 29 CFR 4043.64)

ERISA Definition — The reportable event described below replaces the reportable event on extraordinary dividends and stock redemptions described in section 4043(c)(11) of ERISA. Thus, reporting of any event described under section 4043(c)(11) of ERISA is waived, unless the event would be reportable under this or another reportable event.

Definition of Event — A reportable event occurs for a plan when any member of the plan’s controlled group declares a dividend or redeems its own stock, and the amount or net value of the distribution, when combined with other such distributions during the same fiscal year of the person, exceeds the person’s net income before after-tax gain or loss on any sale of assets, as determined in accordance with generally accepted accounting principles and practices, for the prior fiscal year. A distribution by a person to a member of its controlled group is disregarded.

Determination Rules — For purposes of this event, the net value of a non-cash distribution is the fair market value of assets transferred by the person making the distribution, reduced by the fair market value of any liabilities assumed or consideration given the recipient in connection with the distribution.

Net value determinations should be based on readily available fair market value(s) or independent appraisal(s) performed within one year before the distribution is made. To the extent that fair market values are not readily available and no such appraisals exist, the fair market value of an asset transferred in connection with a distribution or a liability assumed by a recipient of a distribution is deemed to be equal to 200 percent of the book value of the asset or liability on the books of the person making the distribution. Stock redeemed is deemed to have no value.

Reporting Waiver; de minimis 5-percent segment — Reporting is waived if the person making the distribution is a de minimis 5-percent segment of the plan's controlled group for the most recent fiscal year(s) ending on or before the effective date of the reportable event.

D. Transfer of Benefit Liabilities

(see 29 CFR 4043.65)

Definition of Event — A reportable event occurs for a plan when:

1. The plan makes a transfer of benefit liabilities to a person, or to a plan or plans maintained by a person or persons, that are not members of the transferor plan's controlled group; and
2. The amount of benefit liabilities transferred, in conjunction with other benefit liabilities transferred during the 12-month period ending on the date of the transfer, is 3 percent or more of the plan's total benefit liabilities. For this purpose, value both the benefit liabilities transferred and the plan's total benefit liabilities as of any one date in the plan year in which the transfer occurs, using actuarial assumptions that comply with section 414(l) of the Code.

The **date of a transfer** of benefit liabilities shall be determined on the basis of the facts and circumstances of the particular situation. For transfers subject to section 414(l) of the Code, the date determined in accordance with that section and 26 CFR 1.414(l)-1(b)(11) will be considered the date of transfer.

Note: For purposes of this reportable event, the payment of a lump sum, or purchase of an irrevocable commitment to provide an annuity, in satisfaction of benefit liabilities is not considered a transfer of benefit liabilities.

Reporting Waivers — Reporting is waived if:

Complete plan transfer: The transfer is a transfer of all of the transferor plan's benefit liabilities and assets to one other plan.

Transfer of less than 3 percent of assets: The value of the assets being transferred —

1. Equals the present value of the accrued benefits (whether or not vested) being transferred, using actuarial assumptions that comply with section 414(l) of the Code; and
2. In conjunction with other assets transferred during the same plan year, is less than 3 percent of the assets of the transferor plan as of at least one day in that year.

Section 414(l) safe harbor: The benefit liabilities of 500 or fewer participants are transferred and the transfer complies with section 414(l) of the Code using the actuarial assumptions prescribed for valuing benefits in trustee plans under 29 CFR 4044.51-58.

Fully funded plans: The transfer complies with section 414(l) of the Code using reasonable actuarial assumptions and, after the transfer, the transferor and transferee plans are fully funded as determined in accordance with §§ 4044.51 - 4044.58 (dealing with valuation of benefits and assets in trustee terminating plans) and 29 CFR 4010.8(d)(1)(ii).

If a filer is unable with reasonable diligence to obtain any of the above information about a controlled group other than the filer's controlled group, the filer may instead file a statement to that effect.

E. Application for Minimum Funding Waiver

(see 29 CFR 4043.66)

Definition of Event — A reportable event occurs when an application for a minimum funding waiver is submitted for a plan under section 302(c) of ERISA or section 412(c) of the Code.

Extension of Reporting Deadline — The notice date is extended until 10 days after the reportable event has occurred.

F. Loan Default

(see 29 CFR 4043.67)

Definition of Event — A reportable event occurs for a plan when, with respect to a loan with an outstanding balance of \$10 million or more to a member of the plan's controlled group:

1. There is an acceleration of payment or a default under the loan agreement; or
2. The lender waives or agrees to an amendment of any covenant in the loan agreement the effect of which is to cure or avoid a breach that would trigger a default.

G. Insolvency or Similar Settlement

(see 29 CFR 4043.68)

Definition of Event — A reportable event occurs with respect to a plan when any member of the plan's controlled group:

1. Commences, or has commenced against it, any insolvency proceeding (including, but not limited to, the appointment of a receiver) other than a bankruptcy case under the Bankruptcy Code;
2. Commences, or has commenced against it, a proceeding to affect a composition, extension, or settlement with creditors;
3. Executes a general assignment for the benefit of creditors; or
4. Undertakes to affect any other nonjudicial composition, extension, or settlement with substantially all its creditors.

Note: An event described above may also be reportable under Liquidation (see Part III. B).

Extension of Reporting Deadline — For a case or proceeding under 1 or 2 described in the definition of an insolvency or similar event above that is not commenced by a member of the plan's controlled group, the notice date is extended until 10 days after the commencement of the case or proceeding.

Note: Additional Information — Under 29 CFR 4043.3(d), and as noted above under "What to File," PBGC may request additional information. Items that may be requested for this event include:

1. The estimated proceeds from the sale of assets and the controlled group's anticipated allocation of those proceeds to its creditors;

2. *An itemized list of asset sale expenses the controlled group expects to incur;*
3. *Timing of the expected sale of assets, distribution of proceeds, and payment of expenses as detailed in #1 and 2; and*
4. *Details of any prior asset sale proceeds already distributed since the reportable event date, including the name of the creditor, amount, and of debt (secured or unsecured).*

PAPERWORK REDUCTION ACT NOTICE

PBGC needs this information, which is required to be filed under section 4043 of ERISA and 29 CFR part 4043, Subparts A and C, so that it can take action to protect participants and the termination insurance program in appropriate cases. Information provided to PBGC pursuant to section 4043 of ERISA is confidential to the extent provided by the Freedom of Information Act, the Privacy Act, and section 4043(f) of ERISA. PBGC estimates that it will take an average of 3 hours and \$745 to comply with these requirements. If you have any comments concerning the accuracy of this estimate or suggestions for improving this form, please send your comments to the Pension Benefit Guaranty Corporation, Regulatory Affairs Group, Office of the General Counsel, 445 12th Street SW, Washington, DC 20024-2101. This collection of information has been approved by the Office of Management and Budget (OMB) under control number 1212-0013. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.