

Justification for No Material or Nonsubstantive Change to Currently Approved Collection

AGENCY: Pension Benefit Guaranty Corporation (PBGC)

TITLE: Termination of Single Employer Plans (29 CFR part 4041)

STATUS: OMB control number 1212-0036; expires 09/30/2028

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The Pension Benefit Guaranty Corporation (PBGC) is making a change that is not substantive to the currently approved information collection for termination of single-employer plans required under section 4041 of the Employee Retirement Income Security Act of 1974 and part 4041 of PBGC's regulations.

Practitioners are able to submit numerous filings through PBGC's e-Filing Portal, including standard termination filings. PBGC is proposing to revise its Standard Termination Instructions to provide more information about the available filing methods. Practitioners can file a standard termination filing using an email submission or PBGC's e-Filing Portal. In an effort to centralize the various filing methods, PBGC will permit both filing methods through the end of 2026, but beginning on January 1, 2027, PBGC plans to require the e-Filing Portal for standard termination filings. This upcoming change is explained in the instructions to give practitioners warning of the change effective at the beginning of 2027.

In addition, PBGC is revising the email address practitioners can use to submit post-distribution certifications and requests for deadline extensions, which are found on pages 20 and 21 of the instructions.

These changes will not increase the hour or cost burden for this information collection.

The changes to the instructions are as follows:

Page 1: PBGC is adding a note about the electronic filing options and PBGC's plan to transition to the e-Filing Portal as the only submission method on January 1, 2027.

Electronic Filing Availability and Requirement

PBGC's e-Filing Portal is available now and will be **required** for standard termination filings beginning **January 1, 2027**. The portal supports uploading attachments and provides electronic acknowledgments. The portal also allows multiple users to certify and exchange draft filings prior to submission. Email filings to **STfilings@pbgc.gov** are permitted through **December 31, 2026**.

Pages 7-8: PBGC is revising and adding language to the "Filing with PBGC" section.

1. Filing with PBGC

Filing Methods. You may file PBGC Form 500 (including Schedules EA-S and REP-S) and Form 501 through PBGC's e-Filing Portal. PBGC's portal supports uploading attachments (e.g., copies of the NOIT and sample NOPBs) and provides electronic acknowledgments. The e-Filing Portal also allows multiple users to certify and exchange draft filings prior to submission.

Effective January 1, 2027, use of the e-Filing Portal is required for all standard termination submissions.

Transitional option through December 31, 2026. Until the end of calendar year 2026, PBGC will also accept email submissions to STfilings@pbgc.gov. PBGC will post additional information on its website, www.pbgc.gov.

Note: Current information on how to file, including permitted filing methods and email addresses is on PBGC's website at <https://www.pbgc.gov>. Under all filing methods, the Form 500 (including Schedule EA-S, REP-S, and notices) must be submitted together.

Filing Date. If PBGC receives your submission by email by 5:00 p.m. (Eastern Standard Time) on a business day, we treat it as filed and received on that date. If PBGC receives your submission by email after 5:00 p.m. (Eastern Standard Time) on a business day, or anytime on a weekend or Federal holiday, PBGC treats it as filed and received on the next business day. **A filing completed in the e-Filing Portal is treated as filed on the date/time the portal records successful submission. The portal's confirmation page and email acknowledgment serve as proof of filing/receipt.**

Where to file. PBGC Forms 500 (including schedules and notices) and 501 (including supporting documentation) may be filed electronically through PBGC's e-Filing Portal or by email to STfilings@pbgc.gov.