

**§ 2520.104a-2**

(b) *Exemption for certain welfare plans.* See §§ 2520.104-20, 2520.104-21, 2520.104-22, 2520.104-24, and 2520.104-25.

(c) *Alternative method of compliance for pension plans for certain selected employees.* See § 2520.104-23.

[42 FR 37185, July 19, 1977]

**§ 2520.104a-2 Electronic filing of annual reports.**

(a) Any annual report (including any accompanying statements or schedules) filed with the Secretary under part 1 of title I of the Act for any plan year (reporting year, in the case of common or collective trusts, pooled separate accounts, and similar non-plan entities) beginning on or after January 1, 2009, shall be filed electronically in accordance with the instructions applicable to such report, and such other guidance as the Secretary may provide.

(b) Nothing in paragraph (a) of this section is intended to alter or affect the duties of any person to retain records or to disclose information to participants, beneficiaries, or the Secretary.

[71 FR 41368, July 21, 2006, as amended at 72 FR 64729, Nov. 16, 2007]

**§§ 2520.104a-3—2520.104a-4 [Reserved]**

**§ 2520.104a-5 Annual reporting filing requirements.**

(a) *Filing obligation.* Except as provided in § 2520.104a-6, the administrator of an employee benefit plan required to file an annual report pursuant to section 104(a)(1) of the Act shall file an annual report containing the items prescribed in § 2520.103-1 within:

(1) [Reserved]

(2) Seven months after the close of any plan year which begins after December 31, 1975, unless extended. See “When to file” instructions of the appropriate Annual Return/Report Form.

(b) *Where to file.* The annual report described in § 2520.103-1 shall be filed in accordance with and at the address provided in the instructions to the Annual Return/Report Form.

[43 FR 10152, Mar. 10, 1978; 43 FR 14010, Apr. 4, 1978; 67 FR 777, Jan. 7, 2002]

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**§ 2520.104a-6 Annual reporting for plans which are part of a group insurance arrangement.**

(a) *General.* A trust or other entity described in § 2520.104-43(b) that files an annual report in accordance with the terms of subsections (b) and (c) shall be deemed to have filed such report in accordance with § 2520.104a-6 for purposes of § 2520.104-43.

(b) *Date of filing.* The annual report shall be filed within:

(1) Eleven and one-half months after the close of the fiscal year of the trust or other entity described in § 2520.104-43 which begins in 1975 or December 15, 1977, whichever is later; and

(2) Seven months after the close of the fiscal year of the trust or other entity which begins after December 31, 1975, unless extended. See “When to file” instructions of the appropriate Annual Return/Report Form.

(c) *Where to file.* The annual report prescribed in § 2520.103-2 shall be filed in accordance with and at the address provided in the instructions to the Annual Return/Report Form.

[43 FR 10152, Mar. 10, 1978; 43 FR 14010, Apr. 4, 1978]

**§ 2520.104a-7 [Reserved]**

**§ 2520.104a-8 Requirement to furnish documents to the Secretary of Labor on request.**

(a) *In general.* (1) Under section 104(a)(6) of the Act, the administrator of an employee benefit plan subject to the provisions of part 1 of title I of the Act is required to furnish to the Secretary, upon request, any documents relating to the employee benefit plan. For purposes of section 104(a)(6) of the Act, the administrator of an employee benefit plan shall furnish to the Secretary, upon service of a written request, a copy of:

(i) The latest updated summary plan description (including any summaries of material modifications to the plan or changes in the information required to be included in the summary plan description); and

(ii) Any other document described in section 104(b)(4) of the Act with respect to which a participant or beneficiary has requested, in writing, a copy from the plan administrator and which the