appropriate under the circumstances. Any waiver or extension may be subject to conditions. A request for a waiver or extension must be filed with PBGC in writing (which may be in electronic form) and must state the facts and circumstances on which the request is based.

(b) Waivers and extensions—specific events. For some reportable events, automatic waivers from reporting 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, reporting is automatically waived for an occurrence that constitutes a reportable event under more than one section only if the requirements for an automatic waiver under each section are satisfied.

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

(d) Terminating plans. No notice is required from the plan administrator or 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 under part 4041 of this chapter; or

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

(e) Events not described in this part. Notice of a reportable event described in section 4043(c) of ERISA is waived except to the extent that reporting is required under this part.

§ 4043.5 How and where to file.

Reportable event notices required under this part must be filed electronically in accordance with the instructions posted on PBGC’s Web site, http://www.pbgc.gov. Filing guidance is provided by the instructions and by subpart A of part 4000 of this chapter.

§ 4043.6 Date of filing.

(a) Post-event notice filings. 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 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 PBGC. Subpart C of part 4000 of this chapter provides rules for determining when PBGC receives a submission.

§ 4043.7 Computation of time.

PBGC applies the rules in subpart D of part 4000 of this chapter to compute any time period under this part.

§ 4043.8 Confidentiality.

In accordance with section 4043(f) of ERISA and § 4901.21(a)(3) of this chapter, any information or documentary material that is not publicly available and is submitted to PBGC pursuant to subpart B or C of this part will not be made public, except as may be relevant to any administrative or judicial action or proceeding or for disclosures to either body of Congress or to any duly authorized committee or subcommittee of the Congress. This provision does not apply to information or material submitted to PBGC pursuant to subpart D of this part, even where the submission serves as an alternative method of compliance with § 4043.25.

§ 4043.9 Company low-default-risk safe harbor.

(a) Low-default-risk. An entity (a “company”) that is a contributing sponsor of a plan or the highest level U.S. parent of a contributing sponsor is “low-default-risk” on the date of an event if that date falls within a safe harbor period of the company as described in paragraph (b) of this section.

(b) Safe harbor period. A safe harbor period for a company means a period that—

(1) Begins on a financial information date (as described in paragraph (c) of this section) on which the company satisfies the low-default-risk standard in paragraph (e) of this section, and

(2) Ends 13 months later or (if earlier) on the company’s next financial information date.

(c) Financial information date. A financial information date for a company means—

(1) A date on which the company files on Form 10–K with the Securities and Exchange Commission (“SEC”) audited