

SUBTITLE F. PROCEDURE AND ADMINISTRATION
CHAPTER 61. INFORMATION AND RETURNS
SUBCHAPTER A. RETURNS AND RECORDS
PART III. INFORMATION RETURNS
SUBPART E. REGISTRATION OF AND INFORMATION CONCERNING PENSION, ETC.,
PLANS

IRC Sec. 6057

Sec. 6057. Annual registration, etc.

(a) Annual registration.

(1) General rule. Within such period after the end of a plan year as the Secretary may by regulations prescribe, the plan administrator (within the meaning of section 414(g) [[26 USCS § 414\(g\)](#)]) of each plan to which the vesting standards of section 203 of part 2 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 [[29 USCS § 1053](#)] applies for such plan year shall file a registration statement with the Secretary.

(2) Contents. The registration statement required by paragraph (1) shall set forth--

- (A) the name of the plan,
- (B) the name and address of the plan administrator,
- (C) the name and taxpayer identifying number of each participant in the plan--
 - (i) who, during such plan year, separated from the service covered by the plan,
 - (ii) who is entitled to a deferred vested benefit under the plan as of the end of such plan year, and
 - (iii) with respect to whom retirement benefits were not paid under the plan during such plan year,
- (D) the nature, amount, and form of the deferred vested benefit to which such participant is entitled, and
- (E) such other information as the Secretary may require.

At the time he files the registration statement under this subsection, the plan administrator shall furnish evidence satisfactory to the Secretary that he has complied with the requirement contained in subsection (e).

(c) Voluntary reports. To the extent provided in regulations prescribed by the Secretary, the Secretary may receive from--

- (1) any plan to which subsection (a) applies, and
- (2) any other plan (including any governmental plan or church plan (within the meaning of section 414) [[26 USCS § 414](#)]), such information (including information relating to plan years beginning before January 1, 1974) as the plan administrator may wish to file with respect to the deferred vested benefit rights of any participant separated from the service covered by the plan during any plan year.