

Table of Contents

Overview.....	1
What, How, and When to File.....	4
Line-by-Line Instructions for Completing Forms and Related Schedules	
• Form MP-200 (Plan Information)	6
• Schedule A (Individual Information - Notifying Plans)	9
• Schedule B (Individual Information - Transferring Plans)	10
Appendices	
• Appendix 1 – Defined Terms	13
• Appendix 2 – Diligent Search Requirements	15
• Appendix 3 – PBGC Contact Information	16
• Appendix 4 – Paperwork Reduction Act Notice.....	17

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Overview

Introduction

The goal of PBGC's Missing Participants Program is to connect missing participants with their benefits from plans that terminated and closed out.

The program was originally established to cover only PBGC-insured single-employer defined benefit (DB) plans, but has since been expanded to cover other types of retirement plans, including certain defined contribution (DC) plans. Although the Missing Participants Program is mandatory for PBGC-covered plans, for DC plans, it is voluntary.

Section 4050 of the Employee Retirement Income Security Act of 1974 (ERISA) and [PBGC's Missing Participants Regulation](#) (29 CFR Part 4050) establish the program for DC plans.

These forms and instructions apply only to defined contribution plans that terminate on or after January 1, 2018. Instructions and forms for the other types of retirement plans covered by PBGC's Missing Participants Program can be found on [PBGC's Missing Participants Program webpage](#).

Terminology

Although the program is referred to as the Missing Participants Program, it covers beneficiaries as well as plan participants. Throughout these instructions, we use the term missing distributee when referring to anyone covered by the program (i.e., a participant or a beneficiary). The term participant is used both when referring to the overall program and when referring to an individual who was a participant covered by the plan.

Appendix 1 provides definitions for terms used throughout these instructions. In general, the defined terms are capitalized to signal the reader to refer to Appendix 1 for more information. The convention of capitalizing the defined terms is not followed for a few frequently-used defined terms (e.g., "we," "you," "participant," "distributee").

Eligible defined contribution plans

The Missing Participants program for DC plans covers common types of DC pension plans; specifically Internal Revenue Code (Code) section 401(k) plans, profit sharing plans, money purchase plans, target benefit plans, employee stock ownership plans, stock bonus plans, and Code section 403(b)(7) plans subject to Title I of ERISA. Some examples of plans not covered are governmental plans, church plans, and plans that cannot pay benefits to PBGC in cash. See § 4050.201 of the Missing Participants regulation for the exact rules.

Overview

Who counts as missing

In general, a distributee is considered missing if, when the plan closes out, the plan doesn't know the individual's location (e.g., if a notice from the plan is returned as undeliverable). For purposes of these instructions, we use the term "Unlocatable" to describe a distributee in this situation.¹

An individual is also considered missing if:

- The individual did not return the necessary paperwork providing instructions about how the payment should be made (e.g., by check or as a direct rollover to an IRA); or
- The individual did not accept a lump sum payment (see "Unaccepted lump sum payments" below).

We use the term "Unresponsive" to describe a distributee in either of the two situations noted immediately above. Note that a distributee may be both "Unlocatable" and "Unresponsive."

Unaccepted lump sum payments

If a check issued to a distributee by the plan remains uncashed by the "cash-by" date on the check or in an accompanying notice, e.g., a date prescribed by the bank or the plan, the lump sum payment is considered unaccepted if the check is not cashed by that date. This "cash-by" date must be at least 45 days after the check is issued. If there is no prescribed "cash-by" date, then the lump sum is considered unaccepted if it is not cashed by the check's stale date.²

Transferring Plans vs. Notifying Plan

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With respect to a missing distributee, a defined contribution plan that chooses to participate may either:

- Transfer the distributee's account balance to PBGC, or
- Send PBGC information about the financial institution where the participant's account balance was transferred to enable PBGC to connect the distributee with their benefit³.

Plans in the former category are called Transferring Plans. Plans in the latter category are called Notifying Plans.

A Transferring Plan must transfer to PBGC account balances for all missing distributees. This is sometimes referred to as the "all or nothing" rule.

¹ There is a requirement to do a Diligent Search in an attempt to locate these individuals. See Appendix 2 for information about the Diligent Search requirements.

² A check's stale date is typically six months after the check's payment date. See § 4-404 of the Uniform Commercial Code. Note that this date may vary by state.

³ These instructions use the term "financial institution" to describe an entity, other than PBGC, holding a missing distributee's defined contribution account. In some instances, PBGC expects that a Notifying Plan may transfer money for a missing distributee to a state unclaimed property fund instead of a financial institution. Such plans are encouraged to report information about those transfers as well.

Overview

The “all or nothing” rule does not apply to Notifying Plans. In other words, a Notifying Plan may choose to notify PBGC about the disposition of benefits for some, but not all, missing distributees. However, PBGC encourages Notifying Plans to submit information about all missing distributees as doing so will increase the likelihood of connecting distributees with their retirement benefits.

Obligations before filing

- Request a PBGC case number — You must request a PBGC case number in advance of submitting your filing because the case number needs to be reported in the filing, and if applicable, with the payment.

To request a case number, send an email to Missingparticipants@pbgc.gov with “**Requesting case number for DC plan**” in the subject line. In the body of the email, include the plan sponsor’s name, the plan name, the Employer Identification Number (EIN), and the 3-digit plan number. In addition, please report the date you anticipate submitting the filing.

Within three business days, PBGC will notify you of the case number assigned to your plan. In general, this notification will be made by email (and sent to the email address from which the request was sent).
- Diligent Search — You must conduct a Diligent Search in an attempt to locate distributees you believe are Unlocatable before reporting them as missing. For information about the Diligent Search requirements, see § 4050.204 of PBGC’s Missing Participants regulations and Appendix 2 of these instructions.

Abandoned plans

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To the extent these instructions require certain information to be reported, Qualified Termination Administrators of abandoned plans that do not have a full set of records should complete Form MP-200 and the applicable schedule with the best available information. Keep in mind that providing as much of the required information as possible will make it more likely that a missing distributee will be found.

Administrative Fee

PBGC charges a one-time \$35 administrative fee with respect to each missing distributee for whom the plan transfers a payment obligation of more than \$250 to PBGC. No fees are charged:

- On behalf of individuals for whom the plan transfers a payment obligation of \$250 or less to PBGC.
- With respect to Notifying Plans.

What, How and When to File

What to file

A Missing Participants Filing for a defined contribution plan includes Form MP-200 and whichever schedule is applicable, A or B, as explained below:

Form/Schedule	Used by	Type of Information
MP-200	All participating plans	Plan information
Schedule A	Notifying Plans	Individual information about transfers to financial institutions
Schedule B	Transferring Plans	Individual information about transfers to PBGC

With respect to Form MP-200, you may enter data directly into a PDF fillable/printable version of the form, or print a blank pdf version of the form and applicable schedule and enter the data by hand.

With respect to Schedules A and B, there is a third option that should simplify the process for most filers — entering data into a PBGC-provided spreadsheet and submitting the spreadsheet as an attachment to the filing.

The [spreadsheet](#), which is available on PBGC's website, is set up so that each required data element is reported in a particular cell. In addition to enabling the filer to enter information for as many people as necessary in one place, another benefit is that the spreadsheet can be used to calculate totals that need to be reported on Form MP-200 (e.g., number of individuals, total transfer amount).

PBGC encourages filers to use the spreadsheet to report individual information.

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How/where to file

Before filing, the Plan Administrator or Qualified Termination Administrator (of an abandoned DC plan) must sign Form MP-200. You may submit the signed filing by email, U.S. mail, or a commercial delivery service.

To file by email, scan a signed copy Form MP-200 and send the complete Missing Participants Filing (Form MP-200, applicable schedules and any required attachments) to Missingparticipants@pbgc.gov with "Filing for case # [insert applicable case #]" in the subject line. If you are reporting individual-specific information in a spreadsheet using the template posted on PBGC's website (as opposed to directly on the Schedule A or B), be sure to attach that spreadsheet as well.

To file by mail or using a commercial delivery service, send the complete filing to:

Pension Benefit Guaranty Corporation
DC Missing Participant Program/DMC
1200 K Street, NW
Washington, DC 20005-4026

What, How and When to File

How to send payment

If you are required to submit payment as part of the filing, we encourage you to send funds electronically via www.pay.gov, a free and user-friendly Federal website from which you can make secure electronic payments directly to many Federal Agencies, including PBGC. Alternatively, you may send payment by electronic funds transfer (ACH or Fedwire) or paper check.

See the "[Payment Instructions](#)" section of the Missing Participants Program webpage for additional information about payment options, including addresses and information to be included with the payment.

When to file

The date for submitting a Missing Participants Filing, and for payment of any monies owed to PBGC, is no later than 90 days after all distributions are made to distributees who aren't missing, or one year after the plan termination date, whichever is later.

Amended Filings

If, after submitting a Missing Participants Filing, you discover that it is incorrect or incomplete, you must submit an amended filing.

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Instructions for MP-200 (Plan information)

Unless the instructions below indicate that an item may be omitted, all of the following information must be reported. (See exception re: abandoned plans in Overview section). If you are filling out the form by hand, please print all information in upper case.

Amended filings

If this is an amended filing, check the box at the top of the form.

When amending a Missing Participants Filing, Schedule A or B (whichever is applicable) of the amended filing must contain complete information for all missing distributees. For example, if you report three individuals on the original Schedule B and subsequently discover that:

- One missing participant was inadvertently omitted, the Schedule B for the amended filing must contain complete data on all four missing participants.
- One previously reported participant is not entitled to a benefit, the Schedule B for the amended filing must contain complete data on the other two missing participants.

Part I — General Information

1 Plan information

- Enter the complete name of the plan.
- Enter the Employer Identification Number and the plan number.
- Enter the 8-digit PBGC case number assigned to the plan. If you have not yet requested a case number, you must do so before submitting the filing. For instructions on how to request a case number, see "Obligations before filing" in the Overview section.
- Enter contact information (e.g., name, company, address, email, and phone number) for the person PBGC should contact if we have questions about the filing. This could be the Plan Administrator, Qualified Termination Administrator, third-party administrator, etc.
- Check box to indicate whether the plan is participating in the missing participants program as a Transferring Plan or a Notifying Plan.

Transferring Plans must transfer accounts for all of their missing distributees. Although PBGC expects most Notifying Plans will provide information on all of their missing distributees, there is no requirement to do so.

2 Number of missing distributees

- Transferring Plans — Enter the total number of missing distributees for whom benefits are being transferred to PBGC. (i.e., individuals reported on Schedule B). Transferring plans must provide a breakdown of those with accounts more than \$250, and those with accounts of \$250 or less.
- Notifying Plans — Enter the total number of missing distributees for whom accounts are being transferred to an entity other than PBGC (e.g., a financial institution). Do not include individuals that are not reported in this filing, on Schedule A.

Notifying Plans may omit the breakdown based on account size.

Instructions for MP-200 (Plan information)

If this is an amended filing, complete item 3. Otherwise, skip to Part II if this is a Transferring Plan and skip to Part III if this is a Notifying Plan

3 Additional information re: amended filings.

If one or more individuals reported in the original filing is not reported in this amended filing, check the “yes” box. This could happen if, for example, you originally reported that an account had been established at a financial institution on behalf of a missing individual, but later discovered that the individual previously received their benefit and that the account was established in error. Otherwise, check the “no” box.

Required attachment— If any previously reported individuals are no longer considered missing (i.e., if you checked the “yes” box), include an attachment reporting each such individual’s name, social security number, and the reason why the individual is no longer considered missing.

If this is a Transferring Plan, complete Part II. Otherwise, skip to Part III.

Part II — Additional Information for Transferring Plans

4 Enter the Benefit Transfer Date

5 Amounts owed to PBGC for missing distributees reported in this filing

- a Enter the aggregate value of account balances being transferred to PBGC as of the Benefit Transfer Date. This is the sum of the amounts reported in item 5 of Schedule B for each individual reported on a Schedule B.
- b Enter the aggregate administrative fee. The fee is \$35 for each missing distributee reported on Schedule B with an account balance over \$250. To determine this amount, multiply \$35 by the number reported in column (2) of item 2.
- c Enter the sum of items 5a and 5b.

If this is an amended filing, complete item 6. Otherwise, skip to item 7.

6 Reconciliation

- a Previously paid amounts — If this is an amended filing, enter the amount previously sent to PBGC in conjunction with prior filings for this plan.
- b Underpayment/(Overpayment) — Subtract item 6a from item 5c and enter the result. If the result is greater than \$0, this is the amount that must be sent to PBGC. If the result is negative, PBGC will contact you to facilitate a refund of the overpayment.

7 Payment method. Check the applicable box to indicate the payment method.

8 Default beneficiary provision — If the plan provides a rule regarding who is entitled to a participant’s account in the event the participant dies with no valid beneficiary designation on file, check the “Yes” box and attach a copy of the relevant plan provision. Otherwise, check the “No” box.

Part III — Certification

The information reported in this filing must be certified by the Plan Administrator or Qualified Termination Administrator (of an abandoned DC plan). To do so, the required identifying information (e.g., name of person certifying the filing and applicable contact information) must be entered and the applicable administrator must sign and date the filing.

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Instructions for Schedule A (Individual Information - Notifying Plans)

Notifying Plans must complete this schedule to report information about missing distributees whose defined contribution accounts were transferred to a financial institution.

If you are:

- Using the spreadsheet template posted on PBGC’s website to report Schedule A information, complete item 1 of Schedule A, enter “See attached” in item 2a (the space provided for the name of the financial institution), and leave the rest of the Schedule A blank.
- Entering the Schedule A information directly into the Schedule and need to report information for more than two individuals, use multiple Schedules A, number each one consecutively and report the total number of Schedules A in the space provided at the top of the form. For example, if three Schedules A are needed, the top of the second schedule should show: “This Schedule A is # 2 of 3.”
- Filling out Schedule A by hand, print all information in upper case.

Unless the instructions below indicate that an item may be omitted, all of the following information must be reported. (See exception re: abandoned plans in Overview section).

Part I — Plan/Financial Institution Information

- 1 Plan information – Enter the same information reported in items 1a-c of Form MP-200.
- 2 Financial institution information – Enter the applicable identifying information about the institution to which you transferred defined contribution accounts for missing distributees.

Part II — Individual Information

- 3 Missing distributee information — Enter the following information with respect to each missing distributee whose account was transferred to an entity other than PBGC.
 - a Identifying information — Enter the individual’s name, date of birth, and Social Security number.
 - b Last known address — Enter the individual’s last known address.
 - c Account information
 - (1) Enter the account number provided by the financial institution where the account balance was transferred that relates to the individual reported in item 3a.
 - (2) Enter the amount transferred to the financial institution.

If this is an amended filing, complete item 4. Otherwise, leave this item blank.

- 4 Amended filing code — Enter the applicable code for each reported individual.

<u>Code</u>	<u>Description</u>
A	This individual was previously reported; none of the information related to this distributee has changed since the most recently submitted filing.
B	This individual was previously reported; some or all of the information related to this distributee has changed since the most recently submitted filing.
C	This individual was not previously reported.

Instructions for Schedule B (Individual Information - Transferring Plans)

Transferring Plans must complete this schedule to report information about missing distributees whose defined contribution accounts are being transferred to PBGC. Plans choosing this approach must transfer the accounts for all of their missing distributees.

If you are:

- Using the spreadsheet template posted on PBGC’s website to report Schedule B information, complete item 1, enter “See attached” in item 2a (the space provided for the missing individual’s name), and leave the rest of the Schedule B blank.
- Entering Schedule B information directly on Schedule B and need to report information for more than one individual, use multiple Schedules B, number each one consecutively and report the total number of Schedules B in the space provided at the top of the form. For example, if three Schedules B are needed, the top of the second schedule should show: “This Schedule B is # 2 of 3.”
- Filling out Schedule B by hand, print all information in upper case.

Unless the instructions below indicate that an item may be omitted, all of the following information must be reported. (See exception re: abandoned plans in Overview section).

Part I — Plan Information

- 1 Plan sponsor information — Enter the information reported in items 1a - 1c of Form MP-200.

Part II — Individual Information

- 2 Missing distributee information — For items a – f, enter the identifying information as requested. For the rest of item 2, see below:

- e Other name(s) ever used — If you are aware of other names this missing distributee has used, enter that information here. This item may be left blank.
- f Type of missing distributee — If the missing distributee is the plan participant, check the “Participant” box. Otherwise, check the “Beneficiary” box. Note that a separate attachment is required if the answer is “Beneficiary” (see below).

Required attachment for Missing Distributees who are Beneficiaries —The following information must be attached to the Schedule if a missing distributee is a beneficiary:

- Identifying information about the plan and missing distributee (e.g., information reported in items 1a – c and 2a – d, including the applicable Schedule number).
- Explanation of why this individual is entitled to benefits (e.g., surviving spouse, alternate payee, other named beneficiary), and include the name and Social Security Number of the relevant participant (i.e., the individual who earned the benefits). If the relevant participant is deceased, include date of death.
- Any relevant documents (e.g., a copy of a QDRO, a beneficiary election form).

In addition, if any portion of the transfer amount is a Non-Qualified Roth Transfer (see item 4b), the following information must be included in the attachment:

- Participant’s date of birth, if alive.
- Whether the participant was disabled (if applicable).

Instructions for Schedule B (Individual Information - Transferring Plans)

Part III — Transfer Amount (enter amounts in dollars and cents)

With respect to the individual reported in item 2a, enter account balance information as of the Benefit Transfer Date. If a PBGC administrative fee is owed on behalf of this individual (i.e., if the amount being transferred exceeds \$250), and the plan chooses to deduct the fee from the individual's account, enter amounts net of the fee.

3 Portion attributable to pre-tax contributions. Report only the total balance.

If any portion of the account balance is attributable to post-tax contributions, complete item 4. Otherwise, skip to item 5.

4 Portion attributable to post-tax contributions. Contributions in this category usually relate to Roth contributions, but may relate to other employee contributions that were contributed on a post-tax basis. Post-tax contributions other than Roth contributions are entered on line 4c.

For withholding purposes, a breakdown between contributions and investment earnings is needed unless the balance constitutes a Qualified Roth Transfer.

If any portion of the account balance is attributable to post-tax contributions that constitute a Non-Qualified Roth Transfer, be sure to complete item 7.

5 Total – Enter the total transfer amount.

6 Check the applicable box to indicate whether any portion of the missing distributee's benefit is attributable to non-U.S.-source income. Note that a separate attachment is required if the answer is "Yes" (see below).

There are different taxation and withholding rules for distributions depending on whether the payment is U.S.-source or non-U.S.-source income. For more information about determining the source of pension payments, see *Source of Income: Pension payments*, in IRS Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

Required attachment where a portion of the benefit is treated as non-US-source income – The following information must be attached to the Schedule:

- Identify what portion of the distributee's benefit is treated as U.S.-source income.
- Identify what portion of the distributee's benefit is treated as non-U.S.-source income.
- If the portion of the benefit treated as U.S.-source income is very low or zero percent, explain why and provide additional information, such as:
 - The situs of the trust if it is not in the United States.
 - Any other information that would help explain why all or most of the benefit is treated as non-U.S.-source income.
 - Any information that would provide another reason why all or most of the benefit is non-taxable, for example:
 - If the distributee is eligible for treaty benefits with respect to the distribution, the applicable provision in the income tax treaty or related agreement under which those benefits are claimed. (This includes a copy of a valid form W-8 BEN, Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting, if available.)

Instructions for Schedule B (Individual Information - Transferring Plans)

Part IV — Miscellaneous Information

7 If the transfer amount includes a non-qualified Roth transfer, enter the date the first Roth contribution was made. Otherwise, leave this item blank.

If the missing distributee is the plan participant (i.e., "Participant" is checked in item 2f), complete item 8. Otherwise, skip to item 9.

8 Beneficiary information

- a If the plan has a valid beneficiary designation form on file for this missing distributee, check the "Yes" box and attach a copy of the form. If the Plan does not have a valid beneficiary designation form on file, check the "No" box.

A beneficiary designation form is considered valid for this purpose if it:

- Includes the participant's signature, and
- In the case of a married participant who designated someone other than his/her spouse, includes the spouse's signed consent form witnessed by a notary.

If item 8a is "yes," complete items 8b-d. Otherwise, skip to item 9.

- b-d Enter the applicable information about the beneficiary. If the beneficiary is not an individual (e.g., a trust), leave the Social Security Number item blank.

If this is an amended filing, complete item 9.

9 Amended filing code — Enter whichever of the following codes best applies with respect to the individual to whom this Schedule B relates.

Code	Description
A	This individual was previously reported; none of the information related to this distributee has changed since the most recently submitted filing.
B	This individual was previously reported; some or all of the information related to this distributee has changed since the most recently submitted filing.
C	This individual was not previously reported.

Appendix 1 — Defined Terms

The definitions shown below apply for purposes of these DC plan filing instructions for PBGC's Missing Participants Program. These terms may have different meanings for other purposes. In general, the terms below are shown in capital letters throughout the instructions.

Beneficiary generally means a person designated by a pension plan participant, or by the plan's terms, to receive some or all of the participant's pension benefits upon the participant's death or some other event. An Alternate payee under a Qualified Domestic Relations Order also is considered a beneficiary. In some cases, a Beneficiary might be a trust or organization rather than an individual.

Benefit Transfer Date means the date the plan sends to PBGC the account balance available for distribution and the administrative fee, if applicable, with respect to missing distributees for whom the obligation to pay benefits is being transferred to PBGC.

Diligent Search means the process provided in 29 CFR § 4050.204 for attempting to locate distributees. See Appendix 2.

Distributee means a participant or beneficiary entitled to a distribution under the plan pursuant to the close-out of the plan.

Missing Participants Filing means, Form MP-200 and the applicable Schedule and attachments.

Non-Qualified Roth Transfer means an account transferred to PBGC from a designated Roth account in the transferring plan, which would not have been a qualified distribution (as defined in section 402A(d)(2) of the Code) if it had been paid to a distributee. See "Qualified Roth Transfer" below.

Notifying Plan means a plan that elects to notify PBGC of the disposition of the benefits of one or more distributees who are missing upon close-out of the plan.

Participant means a person who earned a pension benefit under a pension plan.

PBGC means the Pension Benefit Guaranty Corporation.

Qualified Roth Transfer means an account transferred to PBGC from a designated Roth account in the transferring plan, which would have been a qualified distribution (as defined in section 402A(d)(2) of the Code) if it had been paid to a distributee.

Under section 402A(d)(2), a qualified distribution is generally a distribution that is made after a 5-taxable-year period of participation and is either:

- made on or after the date the participant attains age 59½
- made after the participant's death, or
- attributable to the participant being disabled.

If a distribution is made to a participant's alternate payee or beneficiary, then the participant's age, death or disability is used to determine whether the distribution is qualified.

QDRO means a qualified domestic relations order as defined in section 206(d)(3) of ERISA and section 414(p) of the Code.

Transferring Plan means a plan that elects to transfer accounts of all distributees who are missing upon close-out of the plan.

Unlocatable with respect to a missing distributee means that the plan does not know where the individual is on close out of the plan (e.g., a notice from the plan is returned as undeliverable). Note

Appendix 1 — Defined Terms

that there is a requirement to do a Diligent Search in an effort to find these participants before reporting them as missing.

Unresponsive with respect to a missing distributee means that when the plan closes out the distributee either—

- Failed to submit the necessary paperwork providing instructions about how the payment should be made (e.g., by check or as a direct rollover to an IRA), or
- Did not accept a lump sum payment (e.g., by not timely cashing a check).

See “Who Counts as Missing” in the Overview section for more information.

We or “**us**” refers to the Pension Benefit Guaranty Corporation.

You or “**your**” refers to the Plan Administrator or Qualified Termination Administrator of an abandoned plan.

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Appendix 2 — Diligent Search Requirement

When a search is (or is not) required

You must conduct a diligent search in an attempt to find Unlocatable distributees before reporting them as missing. For example, if a notice about the plan termination is returned as undeliverable, you must do a Diligent Search in an attempt to find a current address. If the distributee is not located as a result of the Diligent Search, no further searching is required; the distributee may be reported as missing.

You do not have to do a Diligent Search with respect to distributees considered missing **solely** because they are Unresponsive. For example, if you have a valid address for a distributee who, according to plan terms is subject to mandatory cash-out, but the distributee fails to return the necessary paperwork to facilitate the distribution, there is no need to do a Diligent Search.

Timing of diligent search

A search for a missing distributee must be made within nine months before the Missing Participants Filing is submitted.

What a search entails

For purposes of PBGC's Missing Participants Program for defined contribution plans, a diligent search is one that satisfies regulations and other applicable guidance issued by the Department of Labor under section 404 of ERISA.

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Appendix 3 — PBGC contact information

Contacting PBGC

If you have questions about how to complete a Missing Participants Filing for a DC plan, contact PBGC:

- By phone: (800) 453-9584. TTY/ASCII users may call the Federal relay service toll-free at (800) 877-8339 and ask to be connected to 800-453-9584.
- By email: MissingParticipants@pbgc.gov

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Appendix 4 — Paperwork Reduction Act Notice

We need this information to facilitate the payment of benefits or the sharing of information as required under section 4050 of ERISA and 29 CFR § 4050. You are required to give us this information. Confidentiality is that provided by the Privacy Act and the Freedom of Information Act.

OMB has approved this collection of information under control number 1212-0069. 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.

PBGC estimates that preparation and submission of a filing will take xx hours and cost close to \$xx. These are estimates; the actual time will vary depending on the circumstances of a given plan.

If you have comments concerning the accuracy of these burden estimates, or suggestions for making the forms or the filing process simpler, please send your comments to Pension Benefit Guaranty Corporation, Office of the General Counsel, Regulatory Affairs Division, 1200 K Street, NW, Washington, DC 20005-4026.

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