

Pension Benefit Guaranty Corporation

75-6

January 21, 1975

REFERENCE:

[*1] 3(39) Definitions. Plan Year
4007(a). Payment of Premiums. Due Dates

OPINION:

This is a confirmation of the telephone call to a member of your office by Mr. * * * of our staff. You inquired as to what date should be entered on line 9 of Form PBGC-1 which requires a listing of the date on which the plan year ends. You advise that the "Books, Form 990-D and Form D-2 are filed for years ending September 30" and that "actuarial reports and the insurance contract are for years ending May 31 as the plan was established effective June 1, 1965."

Section 3(39) of the Act provides that the "terms 'plan year' and 'fiscal year of the plan' mean with respect to a plan, calendar policy or fiscal year on which the records of the plan are kept." The facts stated indicate that your "plan year" ends on September 30, since the plan's "books" (i.e., "records") are kept on that basis.

We hope this is of assistance.

Henry Rose
General Counsel