

---

## 29 C.F.R. § 2520.103-10

---

### Annual report financial schedules.

---

(a) *General.* The administrator of a plan filing an annual report pursuant to § 2520.103-1(a)(2), the report for a group insurance arrangement pursuant to § 2520.103-2, or the report for a defined contribution group (DCG) reporting arrangement pursuant to § 2520.103-14, shall, as provided in the instructions to the Form 5500 “Annual Return/Report of Employee Benefit Plan,” include as part of the report the separate financial schedules described in paragraph (b) of this section.

(b) *Schedules—(1) Assets held for investment.* (i) A schedule of all assets held for investment purposes at the end of the plan year (see § 2520.103-11) with assets aggregated and identified by:

(A) Identity of issue, borrower, lessor or similar party to the transaction (including a notation as to whether such party is known to be a party in interest);

(B) Description of investment including maturity date, rate of interest, collateral, par, or maturity value;

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)