

29 C.F.R. § 4001.3

Trades or businesses under common control; controlled groups.

For purposes of title IV of ERISA:

(a)

(1) The PBGC will determine that trades and businesses (whether or not incorporated) are under common control if they are “two or more trades or businesses under common control”, as defined in regulations prescribed under section 414(c) of the Code.

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