

---

## 29 C.F.R. § 4010.9

---

### Financial information.

---

(a) *General.* Except as provided in this section, each filer is required to provide, in accordance with the instructions on PBGC's website, <http://www.pbgc.gov>, the following financial information for each member of the filer's controlled group (other than an exempt entity)—

- (1) Audited financial statements for the fiscal year ending within the information year (including balance sheets, income statements, cash flow statements, and notes to the financial statements);
- (2) If audited financial statements are not available by the date specified in § 4010.10(a), unaudited financial statements for the fiscal year ending within the information year; or
- (3) If neither audited nor unaudited financial statements are available by the date specified in § 4010.10(a), copies of federal tax returns for the tax year ending within the information year.

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

[Purchase Login](#)