
29 C.F.R. § 4043.9

Company low-default-risk safe harbor.

(a) *Low-default-risk.* An entity (a “company”) that is a contributing sponsor of a plan or the highest level U.S. parent of a contributing sponsor is “low-default-risk” on the date of an event if that date falls within a safe harbor period of the company as described in paragraph (b) of this section.

(b) *Safe harbor period.* A safe harbor period for a company means a period that—

(1) Begins on a financial information date (as described in paragraph (c) of this section) on which the company satisfies the low-default-risk standard in paragraph (e) of this section, and

(2) Ends 13 months later or (if earlier) on the company's next financial information date.

(c) *Financial information date.* A financial information date for a company means—

(1) A date on which the company files on Form 10-K with the Securities and Exchange Commission (“SEC”) audited annual financial statements (including balance sheets, income statements, cash flow statements, and notes to the financial statements) for the company's most recent completed fiscal year preceding the date of such filing;

(2) The date (the “closing date”) on which the company closes the annual accounting period that results in the production of audited or unaudited annual financial statements for the company's most recent completed fiscal year preceding the closing date, if audited annual financial statements are not required to be filed with the SEC; or

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

[Purchase Login](#)