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## 29 C.F.R. § 4050.203

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### Options and duties of plan.

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(a) *Options.* A subpart B plan that is closing out upon plan termination may (but need not) elect, by filing under § 4050.205, that the subpart B plan—

(1) Will be a “transferring plan,” that is, will pay a benefit transfer amount to PBGC for each distributee who is missing upon close-out of the plan and will be bound by the provisions of this subpart B to the extent that they apply to transferring plans, or

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