

29 C.F.R. § 4204.2

Definitions.

The following terms are defined in § 4001.2 of this chapter: Code, employer, ERISA, IRS, multiemployer plan, PBGC, person, plan, plan administrator, plan sponsor, and plan year.

In addition, for purposes of this part:

Date of determination means the date on which a seller ceases covered operations or ceases to have an obligation to contribute for such operations as a result of a sale of assets within the meaning of section 4204(a) of ERISA.

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