

## 29 C.F.R. § 4262.2

---

### Definitions.

---

The following terms are defined in § 4001.2 of this chapter: *Code*, *controlled group*, *ERISA*, *fair market value*, *IRS*, *multiemployer plan*, *PBGC*, *plan*, and *plan sponsor*. In addition, for purposes of this part:

*Form 5500* means the Annual Return/Report of Employee Benefit Plan required to be filed for employee benefit plans under sections 104 and 4065 of ERISA and sections 6058(a) and 6059(b) of the Code.

This document is only available to subscribers. Please log in or purchase access.

[Purchase Login](#)