
29 C.F.R. § 2520.103-14

Contents of the annual report for defined contribution group (DCG) reporting arrangements.

- (a) *General.* A defined contribution group reporting arrangement as described in § 2520.104-51(c) (“DCG reporting arrangement” or “DCG”) that files a consolidated annual report pursuant to § 2520.104-51 shall include in such report the items set forth in paragraph (b) of this section.
- (b) *Contents of the annual report for DCG reporting arrangement.* (1) A Form 5500 “Annual Return/Report of Employee Benefit Plan” and any statements or schedules required to be attached to the form, completed in accordance with the instructions for the form, including Schedule A (Insurance Information), Schedule C (Service Provider Information), Schedule D (DFE/Participating Plan Information), Schedule DCG (Individual Plan Information), Schedule G (Financial Transaction Schedules), Schedule H (Financial Information), and other applicable financial schedules referred to in § 2520.103-10, completed in accordance with the instructions for the form.

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