
29 C.F.R. § 2520.104a-9

Annual reporting for defined contribution group (DCG) reporting arrangements.

(a) *General.* A defined contribution group (DCG) reporting arrangement described in § 2520.104-51(c) that files a consolidated annual report for all the plans participating in the DCG reporting arrangement in accordance with the terms of paragraphs (b) and (c) of this section shall be deemed to have filed such a report in accordance with § 2520.104a-9 for purposes of § 2520.104-51.

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