

Internal Revenue Service, Treasury

§ 301.6057-1

Regulations under the Revenue Act of 1962).

§ 301.6049-1 Returns regarding payments of interest.

For provisions relating to the requirement of returns regarding payments of interest, see §§1.6049-1 to 1.6049-3, inclusive, of this chapter (Income Tax Regulations).

§ 301.6050A-1 Information returns regarding services performed by certain crewmen on fishing boats.

For provisions relating to the requirement of returns of information regarding services performed by certain crewmen on fishing boats, see §1.6050A-1 of this chapter (Income Tax Regulations) and §301.6652-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 7716, 45 FR 57124, Aug. 27, 1980]

§ 301.6050M-1 Information returns relating to persons receiving contracts from certain Federal executive agencies.

For provisions relating to the requirements of returns of information relating to persons receiving contracts from certain Federal executive agencies, see §1.6050M-1 of this chapter (Income Tax Regulations).

[T.D. 8275, 54 FR 50372, Dec. 6, 1989]

Information Regarding Wages Paid Employees

§ 301.6051-1 Receipts for employees.

For provisions relating to statements for employees regarding remuneration paid during calendar year, see §31.6051-1 of this chapter (Employment Tax Regulations).

§ 301.6052-1 Information returns and statements regarding payment of wages in the form of group-term life insurance.

For provisions relating to information returns and statements required in connection with the payment of wages in the form of group-term life insurance, see §§1.6052-1 and 1.6052-2 of this chapter (income tax regulations).

[T.D. 7275, 38 FR 11346, May 7, 1973]

§ 301.6057-1 Employee retirement benefit plans; identification of participant with deferred vested retirement benefit.

(a) *Annual registration statement*—(1) *In general.* Under section 6057(a), the plan administrator (within the meaning of section 414(g)) of an employee retirement benefit plan must file with the Internal Revenue Service information relating to each plan participant who separates from service covered by the plan and is entitled to a deferred vested retirement benefit under the plan, but is not paid this retirement benefit. Plans subject to this filing requirement are described in subparagraph (3) of this paragraph. Subparagraph (4) describes how the information is to be filed with the Internal Revenue Service. In the case of a plan to which only one employer contributes, the time for filing the information with respect to each separated participant is described in subparagraph (5). In the case of a plan to which more than one employer contributes the time for filing the information with respect to a participant is described in paragraph (b)(2) of this section. Paragraph (b) of this section also provides other rules applicable only to plans to which more than one employer contributes.

(2) *Deferred vested retirement benefit.* For purposes of this section, a plan participant's deferred retirement benefit is considered a vested benefit if it is vested under the terms of the plan at the close of the plan year described in paragraph (a)(5) or (b)(4) of this section (whichever is applicable) for which information relating to any deferred vested retirement benefit of the participant must be filed. A participant's deferred retirement benefit need not be a nonforfeitable benefit within the meaning of section 411(a) for the filing requirements described in this section to apply. Accordingly, information relating to a participant's deferred vested retirement benefit must be filed as required by this section notwithstanding that the benefit is subject to forfeiture by reason of an event or condition occurring subsequent to the close of the plan year described in paragraph (a)(5) or (b)(4) of this section (whichever is