

(d) Coordination with other requirements

To the maximum extent feasible, the Secretary may provide that—

(1) any return or statement required to be provided under this section may be provided as part of any return or statement required under section 6051 or 6055, and

(2) in the case of an applicable large employer offering health insurance coverage of a health insurance issuer, the employer may enter into an agreement with the issuer to include information required under this section with the return and statement required to be provided by the issuer under section 6055.

(e) Coverage provided by governmental units

In the case of any applicable large employer which is a governmental unit or any agency or instrumentality thereof, the person appropriately designated for purposes of this section shall make the returns and statements required by this section.

(f) Definitions

For purposes of this section, any term used in this section which is also used in section 4980H shall have the meaning given such term by section 4980H.

(Added and amended Pub. L. 111-148, title I, §1514(a), title X, §§10106(g), 10108(j)(1)–(3)(D), Mar. 23, 2010, 124 Stat. 256, 911, 914, 915; Pub. L. 112-10, div. B, title VIII, §1858(b)(5), Apr. 15, 2011, 125 Stat. 169.)

REFERENCES IN TEXT

Section 2701 of the Public Health Service Act, referred to in subsec. (b)(2)(C)(i), was classified to section 300gg of this title, was renumbered section 2704, effective for plan years beginning on or after Jan. 1, 2014, with certain exceptions, and amended by Pub. L. 111-148, title I, §§1201(2), 1563(c)(1), formerly §1562(c)(1), title X, §10107(b)(1), Mar. 23, 2010, 124 Stat. 154, 264, 911, and was transferred to section 300gg-3 of this title. A new section 2701, related to fair health insurance premiums, was added and amended by Pub. L. 111-148, title I, §1201(4), title X, §10103(a), Mar. 23, 2010, 124 Stat. 155, 892, and is classified to section 300gg of this title.

PRIOR PROVISIONS

A prior section 6056, added Pub. L. 91-172, title I, §101(d)(3), Dec. 30, 1969, 83 Stat. 521; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, required an annual report by private foundations having at least \$5,000 of assets at any time during a taxable year, and prescribed contents, form and availability of the report, prior to repeal by Pub. L. 96-603, §1(c), Dec. 28, 1980, 94 Stat. 3504.

AMENDMENTS

2011—Subsec. (a). Pub. L. 112-10, §1858(b)(5)(A), struck out “and every offering employer” after “calendar year”.

Subsec. (b)(2)(C). Pub. L. 112-10, §1858(b)(5)(B), struck out “in the case of an applicable large employer,” before “the length” in cl. (i), inserted “and” at the end of cl. (iii), struck out “and” after “plan,” at the end of cl. (iv), and struck out cl. (v) which read as follows: “in the case of an offering employer, the option for which the employer pays the largest portion of the cost of the plan and the portion of the cost paid by the employer in each of the enrollment categories under such option.”

Subsecs. (d)(2), (e). Pub. L. 112-10, §1858(b)(5)(C), struck out “or offering employer” after “large employer”.

Subsec. (f). Pub. L. 112-10, §1858(b)(5)(D), amended subsec. (f) generally. Prior to amendment, subsec. (f) defined the term “offering employer” and provided that any term used in this section which was also used in section 4980H of this title would have the meaning given such term by section 4980H.

2010—Pub. L. 111-148, §10108(j)(3)(A), substituted “Certain” for “Large” in section catchline.

Subsec. (a). Pub. L. 111-148, §10108(j)(1), inserted “and every offering employer” before “shall”.

Subsec. (b). Pub. L. 111-148, §10106(g), inserted at end “The Secretary shall have the authority to review the accuracy of the information provided under this subsection, including the applicable large employer’s share under paragraph (2)(C)(iv).”

Subsec. (b)(2)(C)(i). Pub. L. 111-148, §10108(j)(3)(B)(i), inserted “in the case of an applicable large employer,” before “the length”.

Subsec. (b)(2)(C)(iii). Pub. L. 111-148, §10108(j)(3)(B)(ii), struck out “and” at end.

Subsec. (b)(2)(C)(iv). Pub. L. 111-148, §10108(j)(3)(B)(iv), inserted “and” at end.

Pub. L. 111-148, §10108(j)(3)(B)(iii), which directed substitution of “employer” for “applicable large employer”, was executed by making the substitution for “applicable large employer’s”, to reflect the probable intent of Congress.

Subsec. (b)(2)(C)(v). Pub. L. 111-148, §10108(j)(3)(B)(v), added cl. (v).

Subsecs. (d)(2), (e). Pub. L. 111-148, §10108(j)(3)(C), (D), inserted “or offering employer” after “applicable large employer”.

Subsec. (f). Pub. L. 111-148, §10108(j)(2), amended subsec. (f) generally. Prior to amendment, text read as follows: “For purposes of this section, any term used in this section which is also used in section 4980H shall have the meaning given such term by section 4980H.”

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-10 effective as if included in the provisions of, and the amendments made by, the provisions of Pub. L. 111-148 to which it relates, see section 1858(d) of Pub. L. 112-10, set out as a note under section 36B of this title.

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-148, title X, §10108(j)(4), Mar. 23, 2010, 124 Stat. 915, provided that: “The amendments made by this subsection [amending this section and section 6724 of this title] shall apply to periods beginning after December 31, 2013.”

EFFECTIVE DATE

Pub. L. 111-148, title I, §1514(d), Mar. 23, 2010, 124 Stat. 258, provided that: “The amendments made by this section [enacting this section and amending section 6724 of this title] shall apply to periods beginning after December 31, 2013.”

SUBPART E—REGISTRATION OF AND INFORMATION CONCERNING PENSION, ETC., PLANS

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|-------|---|
| Sec. | |
| 6057. | Annual registration, etc. |
| 6058. | Information required in connection with certain plans of deferred compensation. |
| 6059. | Periodic report by actuary. ¹ |

AMENDMENTS

1974—Pub. L. 93-406, title II, §1031(a), Sept. 2, 1974, 88 Stat. 943, added subpart heading and analysis of sections.

§ 6057. Annual registration, etc.**(a) Annual registration****(1) General rule**

Within such period after the end of a plan year as the Secretary may by regulations pre-

¹ So in original. Does not conform to section catchline.