

and inserted “to the extent of an amount equal to the unpaid amount described in section 1362(b)(1)(A)(i) of this title” in two places.

Subsec. (c)(1). Pub. L. 99-272, § 11016(a)(6)(B)(vi), substituted par. (1) for former par. (1) which read as follows: “Except as otherwise provided under this section, the priority of the lien imposed under subsection (a) shall be determined in the same manner as under section 6323 of title 26. Such section 6323 shall be applied by substituting ‘lien imposed by section 4068 of the Employee Retirement Income Security Act of 1974’ for ‘lien imposed by section 6321’; ‘corporation’ for ‘Secretary or his delegate’; ‘employer liability lien’ for ‘tax lien’; ‘employer’ for ‘taxpayer’; ‘lien arising under section 4068(a) of the Employee Retirement Income Security Act of 1974’ for ‘assessment of the tax’; and ‘payment of the loan value is made to the corporation’ for ‘satisfaction of a levy pursuant to section 6332(b)’; each place such terms appear.”

Subsec. (d)(1), (2). Pub. L. 99-272, § 11016(a)(6)(B)(iii), (iv), substituted “liable person” for “employer” whenever appearing.

Subsec. (e). Pub. L. 99-272, § 11016(a)(6)(B)(v), (c)(14), struck out “, with the consent of the board of directors,” after “corporation determines” and substituted “liable person” for “employer or employers”.

1978—Subsec. (c)(2). Pub. L. 95-598 substituted “a case under title 11 or in” and “title 11” for “the case of bankruptcy or” and “the Bankruptcy Act”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by section 7881(f)(3)(B), (10)(C), (12) of Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Pension Protection Act, Pub. L. 100-203, §§ 9302-9346, to which such amendment relates, see section 7882 of Pub. L. 101-239, set out as a note under section 401 of Title 26, Internal Revenue Code.

Amendment by section 7891(a)(1) of Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 7891(f) of Pub. L. 101-239, set out as a note under section 1002 of this title.

Pub. L. 101-239, title VII, § 7894(g)(4)(B), Dec. 19, 1989, 103 Stat. 2451, provided that: “The amendment made by subparagraph (A) [amending this section] shall take effect as if originally included in section 3 of Public Law 97-258.”

##### EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable with respect to plan terminations under section 1341 of this title with respect to which notices of intent to terminate are provided under section 1341(a)(2) of this title after Dec. 17, 1987, and plan terminations with respect to which proceedings are instituted by the Pension Benefit Guaranty Corporation under section 1342 of this title after that date, see section 9312(d)(1) of Pub. L. 100-203, as amended, set out as a note under section 1301 of this title.

##### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-272 effective Jan. 1, 1986, with certain exceptions, see section 11019 of Pub. L. 99-272, set out as a note under section 1341 of this title.

##### EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-598 effective Oct. 1, 1979, see section 402(a) of Pub. L. 95-598, set out as an Effective Date note preceding section 101 of Title 11, Bankruptcy.

### § 1369. Treatment of transactions to evade liability; effect of corporate reorganization

#### (a) Treatment of transactions to evade liability

If a principal purpose of any person in entering into any transaction is to evade liability to

which such person would be subject under this subtitle and the transaction becomes effective within five years before the termination date of the termination on which such liability would be based, then such person and the members of such person’s controlled group (determined as of the termination date) shall be subject to liability under this subtitle in connection with such termination as if such person were a contributing sponsor of the terminated plan as of the termination date. This subsection shall not cause any person to be liable under this subtitle in connection with such plan termination for any increases or improvements in the benefits provided under the plan which are adopted after the date on which the transaction referred to in the preceding sentence becomes effective.

#### (b) Effect of corporate reorganization

For purposes of this subtitle, the following rules apply in the case of certain corporate reorganizations:

##### (1) Change of identity, form, etc.

If a person ceases to exist by reason of a reorganization which involves a mere change in identity, form, or place of organization, however effected, a successor corporation resulting from such reorganization shall be treated as the person to whom this subtitle applies.

##### (2) Liquidation into parent corporation

If a person ceases to exist by reason of liquidation into a parent corporation, the parent corporation shall be treated as the person to whom this subtitle applies.

##### (3) Merger, consolidation, or division

If a person ceases to exist by reason of a merger, consolidation, or division, the successor corporation or corporations shall be treated as the person to whom this subtitle applies.

(Pub. L. 93-406, title IV, § 4069, as added Pub. L. 99-272, title XI, § 11013(a), Apr. 7, 1986, 100 Stat. 260.)

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE

Pub. L. 99-272, title XI, § 11013(b), Apr. 7, 1986, 100 Stat. 261, provided that: “Section 4069(a) of the Employee Retirement Income Security Act of 1974 (as added by subsection (a)) [subsec. (a) of this section] shall apply with respect to transactions becoming effective on or after January 1, 1986.”

Section effective Jan. 1, 1986, with certain exceptions, see section 11019 of Pub. L. 99-272, set out as an Effective Date of 1986 Amendment note under section 1341 of this title.

### § 1370. Enforcement authority relating to terminations of single-employer plans

#### (a) In general

Any person who is with respect to a single-employer plan a fiduciary, contributing sponsor, member of a contributing sponsor’s controlled group, participant, or beneficiary, and is adversely affected by an act or practice of any party (other than the corporation) in violation of any provision of section 1341, 1342, 1362, 1363, 1364, or 1369 of this title, or who is an employee