

MEMO# 2512

January 31, 1991

1990 FORM 5500EZ

January 31, 1991 TO: PENSION MEMBERS NO. 5-91 RE: 1990 FORM 5500EZ

Attached is Form 5500EZ, Annual Return of One-Participant (Owners and Their Spouses) Pension Benefit Plan, for 1990 plan year filings. As indicated in the instructions to Form 5500EZ, employers who have a one-participant plan with \$100,000 or less in total plan assets at the end of the plan year or two or more one-participant plans that aggregate \$100,000 or less in total plan assets at the end of the plan year are not required to file Form 5500EZ. However, all one-participant plans should file a Form 5500EZ for their final plan year even though the plan assets at the end of the year are less than \$100,000. We will keep you informed of further developments.

W. Richard Mason Assistant General Counsel Attachments

Copyright © by the Investment Company Institute. All rights reserved. Information may be abridged and therefore incomplete. Communications from the Institute do not constitute, and should not be considered a substitute for, legal advice.