

MEMO# 1723

February 15, 1990

1989 FORM 5500EZ

February 15, 1990 TO: PENSION MEMBERS NO. 6-90 RE: 1989 FORM 5500EZ

Attached are copies of the 1989 Form 5500EZ, Annual Return of One-Participant (Owners and Their Spouses) Pension Benefit Plan and the accompanying instructions. According to the instructions and IRS Announcement 90-22, a copy of which is also attached, employers with a single participant plan need not file the 1989 Form 5500EZ if the plan has \$100,000 or less in assets. However, if the employer has two or more one-participant plans and the aggregate assets exceed \$100,000, then a 1989 Form 5500EZ must be filed for each plan. We will keep you informed of further developments. Kathy D. Ireland Associate General Counsel Attachments

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