

32574), are removed from the PBGC's regulations but are available on the PBGC's Web site at <http://www.pbgc.gov>, along with similar tables showing the changes that occurred as a result of the PBGC's June 29, 1981, reorganization and renumbering of its regulations (46 FR 32574). A note at the beginning of the PBGC's regulations refers users to the PBGC's Web site for the tables.

Applicability of New Rules in Determining Your Filing or Issuance Date

This final rule becomes effective on November 28, 2003. When we determine your filing or issuance date:

- If you have a filing or issuance date under the old rules that is before November 28, 2003, you will keep that date, *i.e.*, the new rules will not apply in determining your filing or issuance date.

- If your filing or issuance date under the old rules would be on or after November 28, 2003, we will (except as provided in the special transition rule for certain premium filings) use the new rules in determining your filing or issuance date. Note that your filing or issuance date under the new rules may turn out to be earlier than November 28, 2003.

- Under the special transition rule for certain premium filings, we will use the old rules (which are set forth in our regulations in effect before November 28, 2003, and also in the 2003 Premium Payment Package) to determine the date you filed your Form 1-ES, Form 1, Form 1-EZ, and any related premium payments for the 2003 premium payment year, provided that your filing was timely under the old rules.

Method of Filing

We are trying to provide as much flexibility as possible in filing methods. These rules allow you to file any submission with us by hand, mail, or commercial delivery service, and refer you to our Web site, <http://www.pbgc.gov>, for current information on electronic filing, including permitted methods, fax numbers, and e-mail addresses. The instruction booklets and forms used for certain filings with us also describe electronic and other filing methods, as appropriate, and are available on our Web site.

Where To File

Under these rules, we are removing the filing addresses from our regulations and putting them on our Web site, <http://www.pbgc.gov>, and in the instructions to our forms; addresses are also available through our Customer Service

Center, 1-800-400-7242 (for participants), or 1-800-736-2444 (for practitioners). (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to the appropriate number.) Because we have different addresses for different types of filings, you should make sure to use the appropriate address for your type of filing. For example, some filings (such as premium payments) must be sent to a bank, while other filings (such as the Standard Termination Notice (Form 500)) must be sent to the appropriate department at our offices in Washington, DC.

Method of Issuance

These rules on methods of issuance permit you to use any method of issuance, provided you use measures reasonably calculated to ensure actual receipt of the material by the intended recipient. Posting is not a permissible method of issuance under the rules of this part. (However, for certain issuances, posting is specifically permitted by the regulation governing the particular issuance.)

These rules include a safe-harbor method for providing an issuance by electronic media. The safe-harbor method generally tracks the Department of Labor's final rules (67 FR 17264 (April 9, 2002)) concerning disclosure of certain employee benefit plan information through electronic media, as set out at 29 CFR 2520.104b-1. Our safe-harbor method is available to any person using electronic media to satisfy issuance obligations under our regulations.

These rules on methods of issuance do not address compliance with the Electronic Signatures in Global and National Commerce Act, Pub. L. 106-229, 114 Stat. 464 (2000) (codified at 15 U.S.C. 7001-7006) ("E-SIGN").

Date of Filing or Issuance

These rules tell you how we determine the date you file your submission with us and the date you provide your issuance to someone other than us (such as a participant). In some cases, other PBGC rules relating to issuances to third parties refer to when an issuance is *received*. (For instance, when there is a request for abatement (29 CFR 4207.3), interest is credited to the employer if the plan sponsor does not issue a revised payment schedule reflecting the credit or make the required refund within 60 days after receipt by the plan sponsor of a complete abatement application action.) These rules do not affect those other receipt rules for issuances to third parties. Similarly, these rules do not

affect any receipt rule for filings with the PBGC, except to the extent these rules describe how to determine when a document is received (for instance, filings received by the PBGC after 5 p.m. on a business day are treated as received on the next business day).

Under these rules, we treat most types of submissions as filed on the date you send the submission to us if you comply with certain requirements. The requirements vary depending on the method of filing you use. We may ask you for evidence of when you sent a submission to us.

There are a few types of submissions to us that we always treat as filed when received (not when sent), no matter what method you use: (1) An application for benefits and related submissions (unless the instructions for the applicable forms provide for an earlier date), (2) an advance notice of reportable event (under subpart C of part 4043), (3) a notice of missed contributions exceeding \$1 million (under subpart D of part 4043), and (4) a request for approval of a multiemployer plan amendment. The "filed-when-received" rule is necessary for these submissions because we may need to act quickly to provide benefit payments, to protect participants or premium payers, or to act within a statutory time frame.

In these cases, as well as cases where you do not meet the requirements for your filing date to be the date you send your submission, your filing date is the date we receive your submission. However, if we receive your submission after 5 p.m. (our time) on a business day, or anytime on a weekend or Federal holiday, we treat it as received on the next business day.

Under these rules, we treat most types of issuances to third parties as provided on the date you send the issuance if you comply with certain requirements. The requirements vary depending on the method of issuance you use. The rules for determining the date of an issuance generally track the rules for determining the date of a filing; however, there are some differences for issuances using electronic means. An electronic issuance meeting the safe harbor has the benefit of the "send-date" rule. An electronic issuance that meets the general standard for issuances (*i.e.*, using measures reasonably calculated to ensure actual receipt), but not the safe harbor, is deemed issued on the date received by the intended recipient. (For a detailed discussion of how the method of delivery affects the date of a filing or issuance, see the preamble to our proposed rule (68 FR 7454).)