

PBGC Releases Revised Forms and Instructions Related to Plan Terminations

May 5, 2014

The Pension Benefit Guaranty Corporation (**PBGC**) recently released new forms and instructions for defined benefit plan sponsors to use in the plan termination process. The new forms and instructions specifically relate to standard terminations, distress terminations, and missing participants. The new forms must be used for terminations for which the first Notice of Intent to Terminate is issued on or after June 1, 2014. If the first Notice of Intent to Terminate is issued before June 1, 2014, either the new or old forms may be used. The new forms and instructions can be found on the Plan Terminations page of PBGC's website [here](#).