



SECTION:	Annual Information Return (AIR)
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Taken from the "Your Questions Answered" column published in the PCO Bulletin. Please see the disclaimer at the beginning of the directory.

Why does the PCO charge late filing fees on AIRs when the Administrator did not receive the original form from the PCO in the first place?

There are many reasons why an Administrator does not receive their original AIR, the most frequent one being a change in the address of the Administrator. As a service, the PCO attempts to notify Administrators of the requirement to file an AIR. Nevertheless, it is the responsibility of the Administrator to obtain a copy of the AIR if one is not received from the PCO. The Administrator has six months from the year end of the plan to when the AIR must be filed. If the AIR is not received within 2 months after the year end of the plan the Administrator should follow-up with the PCO — and thus avoid late filing fees.

PCO Staff Comment: See also A500-151.