

§ 404.7

and for any statement contained therein which he knows to be false.

§ 404.7 Maintenance and retention of records.

Every person required to file any report under this part shall maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office of Labor-Management Standards may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, financial and investment statements, contracts, correspondence, and applicable resolutions, in their original electronic and paper formats, and any electronic programs by which they are maintained, available for examination for a period of not less than five years after the filing of the documents based on the information which they contain.

[72 FR 36159, July 2, 2007]

§ 404.8 Publication of reports required by this part.

Inspection and examination of any report or other document filed as required by this part, and the furnishing by the Office of Labor-Management Standards of copies thereof to any person requesting them, shall be governed by part 70 of this title.

[35 FR 2990, Feb. 13, 1970]

§ 404.9 OMB control number.

The collecting of information requirements in this part have been approved by the Office of Management and Budget and assigned OMB control number 1245-0003.

[59 FR 15116, Mar. 31, 1994, as amended at 63 FR 33779, June 19, 1998; 78 FR 8024, Feb. 5, 2013]

PART 405—EMPLOYER REPORTS

Sec.

405.1 Definitions.

405.2 Annual report.

405.3 Form of annual report.

405.4 Terminal report.

405.5 Special reports.

405.6 Exceptions from the filing requirements of § 405.2.

29 CFR Ch. IV (7-1-13 Edition)

405.7 Relation of section 8(c) of the National Labor Relations Act, as amended, to the reporting requirements of § 405.2.

405.8 Personal responsibility of signatories of reports.

405.9 Maintenance and retention of records.

405.10 Publication of reports required by this part.

405.11 OMB control number.

AUTHORITY: Secs. 203, 207, 208, 73 Stat. 526, 529 (29 U.S.C. 433, 437, 438); Secretary's Order No. 03-2012, 77 FR 69376, November 16, 2012.

SOURCE: 28 FR 14384, Dec. 27, 1963, unless otherwise noted.

§ 405.1 Definitions.

As used in this part the term:

(a) *Fiscal year* means the calendar year or other period of 12 consecutive calendar months, on the basis of which financial accounts are kept by an employer. Where an employer designates a new fiscal year period prior to the expiration of a previously established fiscal year period, the resultant period of less than 12 consecutive calendar months, and thereafter the newly established fiscal year, shall in that order constitute the fiscal year for purposes of the reports required to be filed by section 203(a) of the Act and of the regulations in this part.

(b) *Corresponding principal officers* shall include any person or persons performing or authorized to perform principal executive functions corresponding to those of president and treasurer, of any employer engaged in whole or in part in the performance of the activities described in section 203(a) of the Act.

[28 FR 14384, Dec. 27, 1963, as amended at 42 FR 59070, Nov. 15, 1977]

§ 405.2 Annual report.

Every employer who in any fiscal year has made any payment, loan, promise, agreement, arrangement or expenditure of the kind described and required by section 203(a) of the Act to be reported, shall, as prescribed by the regulations in this part, file with the Office of Labor-Management Standards, within 90 days after the end of each of its fiscal years, a report signed by its president and treasurer, or corresponding principal officers, together with a true copy thereof, containing the detailed information required