TITLE 26 CODE OF FEDERAL REGULATIONS (26 CFR) 1.401(a)(9)-6 REPORTING AND RECORDKEEPING REQUIREMENTS. PROCEDURE AND EFFECTIVE DATE. PROVIDES THAT THE PLAN ADMINISTRATOR MUST ANNUALLY REPORT TO EACH DISTRIBUTEE THE DISTRIBUTION FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE REPORT. THE PLAN ADMINISTRATOR MUST ALSO REPORT TO EACH DISTRIBUTEE THE DISTRIBUTION FOR EACH OF THE FIVE CALENDAR YEARS