

# **New Technologies in Retirement Plans; Correction**

## **Announcement 2000-74**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations, (T.D. 8873, 2000-9 I.R.B. 713) which were published in the Federal Register Tuesday, February 8, 2000 (65 F.R. 6001), relating to amendments to the regulations governing certain notices and consents required in connection with distributions from retirement plans.

**DATES:** This correction is effective February 8, 2000.

**FOR FURTHER INFORMATION CONTACT:** Catherine Livingston Fernandez at (202) 622-6030 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

### **Background**

The final regulations that are subject to these corrections are under sections 402(f), 411(a)(11) and 3405(e)(10)(B) of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (T.D. 8873) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (T.D. 8873), which were the subject of F.R. Doc. 00-1897, is corrected as follows:

1. On page 6004, column 2, line 24 from the top of the column, the language “I.R.B.) provides that, pending” is corrected to read “I.R.B. 413) provides that, pending”.

**Sec. 35.3405–1 [Corrected]**

2. On page 6008, column 1, Sec. 35.3405–1 d-35, lines 4 and 5 of A, the language, “and the annual notice de-

scribed in d-31) to a payee either on a written paper” is corrected to read “of Sec. 35.3405–1T and the annual notice described in d-31 of Sec. 35.3405–1T) to a payee either on a written paper”.

3. On page 6008, column 2, Sec. 35.3405–1 d-36 A., the first line of Example 5, the language, “Example 5. (I) Same facts as Example 1,” is corrected to read “Example 5. (i) Same facts as Example 1,”.

4. On page 6008, column 2, Sec. 35.3405–1 d-36A., the first line of Example 5 (ii), the language, “(ii) In this Example 5, Plan A does not” is corrected to read “(ii) In this Example 5, the plan administrator does not”.

**Sec. 602.101 [Corrected]**

5. On page 6008, column 3, instructional Par. 7. and the table in Sec. 602.101(b) are corrected to read as fol-

lows:

Par. 7. In Sec. 602.101, paragraph (b) is amended by revising the entries for 1.402(f)–1 and 1.411(a)–11 in the table to read as follows:

**Sec. 602.101 OMB Control numbers.**

\* \* \* \* \*

(b) \* \* \* \*

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CFR part or section where identified and described	Current OMB control No.
* * * * *	
1.402(f)–1 .....	1545-1341 1545-1632
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1.411(a)–11 .....	1545-1471 1545-1632
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