

[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9280]

RIN 1545-BE10

Section 411(d)(6) Protected Benefits; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contain a correction to final regulations that were published in the **Federal Register** on August 9, 2006 (71 FR 45379) that provide certain issues under section 411(d)(6) of the Internal Revenue Code (Code), including the interaction between the anti-cutback rules of section 411(d)(6) and the nonforfeitability requirements of section 411(a).

EFFECTIVE DATE: This correction is effective August 9, 2006.

FOR FURTHER INFORMATION CONTACT: Pamela R. Kinard, at (202) 622-6060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 411(d)(6) of the Code.

Need for Correction

As published, the final regulations (TD 9280), contain an error that may prove to

be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9280), which were the subject of FR Doc. E6-12885, is corrected as follows:

On page 45381, column 1, in the preamble, the last paragraph, line 8, the language “retained, subject to a certain” is corrected to read “retained, subject to certain”.

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