

[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9256]

RIN 1545-BD97

Revised Regulations Concerning Disclosure of Relative Values of Optional Forms of Benefit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations that were published in the **Federal Register** on Friday, March 24, 2006 (71 FR 14798) concerning content requirements applicable to explanations of qualified joint and survivor annuities and qualified preretirement survivor annuities payable under certain retirement plans.

DATES: This correction is effective March 24, 2006.

FOR FURTHER INFORMATION CONTACT: Bruce Perlin or Linda Marshall at (202) 622-6090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9256) that are the subject of this correction are under section 417 of the Internal Revenue Code.

Need for Correction

As published, (TD 9256) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9256), which was the subject of FR Doc. 06-2844, is corrected as follows:

On page 14801, in the preamble, column 3, under the paragraph heading, “Explanation of Provisions”, first paragraph of the column, line 2 from the bottom of the paragraph, the language “75% survivor annuity, and joint and” is corrected to read “75% survivor annuity, and the joint and”.

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