

**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 errors that may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

**PART 1—INCOME TAXES**

■ 1. The authority for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**§ 1.417(a)(3)–1 [Corrected]**

■ 2. Section 1.417(a)(3)–1(c)(5)(ii)(B) is amended by removing the language “Similarly, a participant is entitled” and adding the language “Similarly, if a participant is entitled”.

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**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; Correcting  
Amendment**

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

**ACTION:** Correcting amendment.

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**SUMMARY:** This document contains corrections 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)  
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**SUPPLEMENTARY INFORMATION:**