

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-156518-04]

RIN 1545-BE10

Section 411(d)(6) Protected Benefits; Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to notice of proposed rulemaking and notice of public hearing.

2 vesting schedules (e.g., for G and each other participant in Plan E to be fully vested if the participant completes 5 years of service) for those account balances and earnings.”.

Cynthia Grigsby,

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SUMMARY: This document corrects a notice of proposed rulemaking and notice of public hearing (REG-156518-04) that was published in the **Federal Register** on Friday, August 12, 2005 (70 FR 47155). The document contains regulations relating to the anti-cutback rules of section 411(d)(6) of the Internal Revenue Code, which generally protect accrued benefits, early retirement benefits, retirement-type subsidies, and optional forms of benefit under qualified retirement plans.

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

SUPPLEMENTARY INFORMATION:**Background**

The notice of proposed rulemaking and notice of public hearing (REG-156518-04) that is the subject of this correction is under section 411(d)(6) of the Internal Revenue Code.

Need for Correction

As published, REG-156518-04 contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG-156518-04), that was the subject of FR Doc. 05-15960, is corrected as follows:

1. On page 47155, column 2, in the preamble under the caption **ADDRESSES:**, fourth line from the bottom of the paragraph, the language 156581-04). The public hearing will be” is corrected to read “156518-04). The public hearing will be”.

§ 1.411(d)-3 [Corrected]

2. On page 47159, column 1, § 1.411(d)-3, (a)(4) paragraph (ii) *Example 4*, the last line of the paragraph, the language “greater of the 2.” is corrected to read, “greater of the