

Notice, Consent, and Election Requirements Under Sections 411(a)(11) and 417; Correction

Announcement 96-20

AGENCY: Internal Revenue Service,
Treasury.

ACTION: Correction to notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document contains a correction to proposed regulations by

cross-reference to temporary regulations which were published in the Federal Register for Friday, September 22, 1995 (60 FR 49236 [EE-24-93 1995-41 I.R.B. 33]). The proposed regulations provide guidance concerning the notice and consent requirements under section 411(a)(11) and the notice and election requirements of section 417.

FOR FURTHER INFORMATION CONTACT: Thomas Foley, (202) 622-6050 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking by cross-reference to temporary regulations that is the subject of this correction is under sections 411 and 417 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations contains an error that is in need of correction.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking by cross-reference to temporary regulations which is the subject of FR Doc. 95-23264, is corrected as follows:

On page 49236, in the heading, the “RIN” “1545-AT75” is corrected to read “1545-AU05”.

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(Filed by the Office of the Federal Register on March 8, 1996, 8:45 a.m., and published in the issue of the Federal Register for March 11, 1996, 61 F.R. 9660)