

Required Distributions From Qualified Plans and Individual Retirement Plans; Correction

Announcement 98-63

AGENCY: Internal Revenue Service,
Treasury.

ACTION: Correction to notice of pro-
posed rulemaking.

SUMMARY: This document contains

corrections to REG–209463–82, which was published in the **Federal Register** on Tuesday, December 30, 1997 (62 F.R. 67780 [1998–4 I.R.B. 27]). The amendments to existing proposed regulations make changes to the rules that apply if a trust is named as a beneficiary of an employees benefit under a retirement plan.

FOR FURTHER INFORMATION CONTACT: Thomas Foley, (202) 622-6030 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of these corrections is under section 401(a)(9) of the Internal Revenue Code.

Need for Correction

As published, REG–209463–82 contains errors which may prove to be mis-

leading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG–209463–82), which is the subject of FR Doc. 97–33393, is corrected as follows:

§1.409(a)(9)–1 [Corrected]

1. On page 67783, § 1.409(a)(9)–1 is corrected as set out in the following table:

Section	Location	Incorrect Language	Corrected Language
1.409(a)(9)–1	Q&A D–5, column 2, paragraph (a) of A, line 10	“paragraph (b) of D–5A are met,”	“paragraph(b) of this D–5 are met,”
1.409(a)(9)–1	Q&A D–5, column 2, paragraph (a) of A., line 24	“paragraph (b) of this D–5A are not met,”	“paragraph (b) of this D–5 are not met,”
1.409(a)(9)–1	Q&A D–5, column 3, paragraph (c) of A., line 10 from the top of the column	“5A are satisfied with respect to such”	“5 are satisfied with respect to such”
1.409(a)(9)–1	Q&A D–6, column 3, paragraph (a) of A., line 3	“requirements of paragraph (b) of D–5A”	“requirements of paragraph (b) of D–5”
1.409(a)(9)–1	Q&A D–6, column 3, paragraph (a) of A., line 13 from the bottom of the paragraph	“5A of this section are satisfied with”	“5 of this section are satisfied with”

2. On page 67784, § 1.409(a)(9)–1 is corrected as set out in the following table:

Section	Location	Incorrect Language	Corrected Language
1.409(a)(9)–1	Q&A D–6, column 3, paragraph (a) of A., line 8 from the bottom of the paragraph	“paragraph (b) of D–5A of this section are”	“paragraph (b) of D–5 of this section are”
1.409(a)(9)–1	Q&A D–7, column 1, paragraph (a) introductory text of A., last line of the paragraph	“(2) of this D–7A:”	“(2) of this D–7:”
1.409(a)(9)–1	Q&A D–7, column 1, paragraph (a)(2)(ii) of A., line 5	“and (3) of D–5A of this section are”	“and (3) of D–5 of this section are”
1.409(a)(9)–1	Q&A D–7, column 1, paragraph (b)(1) of A., second line from the bottom of the column	“paragraph (b)(1), (2), and (3) of D–5A of”	“paragraph (b)(1), (2) and (3) of D–5 of”
1.409(a)(9)–1 (c)(1) of A., line 6	Q&A D–7, column 2, paragraph this D–7A, a plan”	“(a)(1), (a)(2), or (b) of this D–7, a plan”	“(a)(1), (a)(2), or (b) of this D–7, a plan”

3. On page 67784, § 1.409(a)(9)–1 is corrected as set out in the following table:

Section	Location	Incorrect Language	Corrected Language
1.409(a)(9)–1	Q&AD–7, column 2, paragraph (c)(1) of A., line 10 from the bottom of the paragraph	“requirements of paragraph (b) of D–5A”	“requirements of paragraph (b) of D–5”

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