

Catch-Up Contributions for Individuals Age 50 or Over; Hearing

Announcement 2002-24

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of date of public hearing; extension of time to submit written comments and outlines of oral comments.

SUMMARY: This document changes the date of the public hearing on the proposed regulations (REG-142499-01, 2001-45 I.R.B. 476) that relate to requirements for retirement plans providing catch-up contributions to individuals age 50 or older pursuant to the provisions of section 414(v) and supercedes the notice of public hearing published in the **Federal Register** on October 23, 2001. It also extends the time to submit written comments and outlines of oral comments for the hearing.

DATES: The public hearing will be held April 30, 2002, beginning at 10 a.m. Written comments and outlines of oral comments must be received by April 15, 2002.

ADDRESSES: The public hearing will be held in the Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Send submissions to CC:ITA:RU (REG-142499-01), Room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to CC:ITA:RU (REG-142499-01), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Alternatively, taxpayers may submit comments directly to the IRS Internet site at www.irs.gov/regs.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, R. Lisa Mojiri-Azad or John Ricotta (202) 622-6060 (not a toll-free number); concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Donna Poindexter (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on October 23, 2001, (66 FR 53555), announced that a public hearing on the proposed regulations relating to requirements for retirement plans providing catch-up contributions to individuals age 50 or older pursuant to the provisions of section 414(v) would be held on February 21, 2002, in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Subsequently, the date of the public hearing has changed to April 30, 2002, at 10 a.m., in the IRS Auditorium. Written comments and outlines of oral comments must be received by April 15, 2002.

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