

# Corrections

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This section of the FEDERAL REGISTER contains editorial corrections of previously published Presidential, Rule, Proposed Rule, and Notice documents. These corrections are prepared by the Office of the Federal Register. Agency prepared corrections are issued as signed documents and appear in the appropriate document categories elsewhere in the issue.

Monday, October 7, 2002, make the following correction:

**§ 1.417(a)(3)-1 [Corrected]**

On page 62425, in § 1.417(a)(3)-1, the table is being republished in its entirety.

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-124667-02]

RIN 1545-BA78

**Disclosure of Relative Values of Optional Forms of Benefit**

*Correction*

In proposed rule document 02-25338 beginning on page 62417 in the issue of

AGE 55 COMMENCEMENT

Optional form	Amount of distribution per \$1,000 of immediate single life annuity	Relative value
Life Annuity .....	\$1,000 per month .....	Approximately the same value as the QJSA.
QJSA (joint and 75% survivor annuity) .....	\$956 per month .....	n/a.
Joint and 100% survivor annuity .....	\$886 per month .....	Approximately the same value as the QJSA.
Lump sum .....	\$165,959 .....	Approximately the same value as the QJSA.

AGE 60 COMMENCEMENT

Optional form	Amount of distribution per \$1,000 of immediate single life annuity	Relative value
Life Annuity .....	\$1,000 per month .....	Approximately 94% of the value of the QJSA.
QJSA (joint and 75% survivor annuity) .....	\$945 per month .....	n/a.
Joint and 100% survivor annuity .....	\$859 per month .....	Approximately 94% of the value of the QJSA.
Lump sum .....	\$151,691 .....	Approximately the same value as the QJSA.

AGE 65 COMMENCEMENT

Optional form	Amount of distribution per \$1,000 of immediate single life annuity	Relative value
Life Annuity .....	\$1,000 per month .....	Approximately 93% of the value of the QJSA.
QJSA (joint and 75% survivor annuity) .....	\$932 per month .....	n/a.
Joint and 100% survivor annuity .....	\$828 per month .....	Approximately 93% of the value of the QJSA.
Lump sum .....	\$135,759 .....	Approximately 93% of the value of the QJSA.

[FR Doc. C2-25338 Filed 12-9-02; 8:45 am]

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