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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-104946-07]

RIN 1545-BG36

#### Hybrid Retirement Plans; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking (REG-104946-07) that was published in the **Federal Register** on Friday, December 28, 2007 (72 FR 73680) providing guidance relating to sections 411(a)(13) and 411(b)(5) of the Internal Revenue Code concerning certain hybrid defined benefit plans.

**FOR FURTHER INFORMATION CONTACT:** Lauson C. Green or Linda S. F. Marshall at (202) 622-6090 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The correction notice that is the subject of this document is under section 411 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking (REG-104946-07) contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-104946-07), which was the subject of FR Doc. E7-25025, is corrected as follows:

1. On page 73683, column 3, in the preamble, first paragraph of the column, line 15, the language “reasonably expected to result in a larger” is corrected to read “reasonably expected to result in a smaller”.

2. On page 73685, column 1, third paragraph of the column, line 8, the language “‘capital’ rule of section 411(b)(5)(b)(i)(II)” is corrected to read “‘capital’ rule of section 411(b)(5)(B)(i)(II)”.

3. On page 73689, column 2, line 3 from the bottom of the fifth paragraph of the column, the language “section 411(d)(6) is available for the” is corrected to read “section 411(d)(6) relief is available for the”.

## PART 1—[CORRECTED]

### § 1.411(a)(13)-1 [Corrected]

4. On page 73691, column 1, § 1.411(a)(13)-1(d)(3)(ii), line 18, the language “larger annual benefit at normal” is corrected to read “smaller annual benefit at normal”.

5. On page 73691, column 2, § 1.411(a)(13)-1(d)(3)(iii)(B), line 9, the language “reasonably expected to result in a larger” is corrected to read “reasonably expected to result in a smaller”.

### § 1.411(b)(5)-1 [Corrected]

6. On page 73693, column 3, § 1.411(b)(5)-1(c)(3)(ii)(A), line 17, the language “participant under the lump sum-based” is corrected to read “participant under the lump sum-based benefit”.

7. On page 73695, column 1, § 1.411(b)(5)-1(c)(5) *Example 1.* (ii), line 17, the language “permitted to elect (with spousal consent)” is corrected to read “permitted to elect (with spousal consent if applicable)”.

8. On page 73695, column 2, § 1.411(b)(5)-1(c)(5) *Example 2.* (iii), line 5, the language “consent) payment in the same generalized” is corrected to read “consent if applicable) payment in the same generalized”.

9. On page 73695, column 3, § 1.411(b)(5)-1(c)(5) *Example 2.* (v), line 12, the language “of 5.5 percent. Thereafter, Participant’s A’s” is corrected to read “of 5.5 percent. Thereafter, Participant A’s”.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 20

[REG-112196-07]

RIN 1545-BH64

#### Gross Estate; Election to Value on Alternate Valuation Date

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations that provide guidance relating to the availability of the election to use the alternate valuation method under section 2032 of