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.

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BILLSNOE 4830–01–P

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 the Internal Revenue Code.

[FR Doc. E8–9026 Filed 4–24–08; 8:45 am]

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