



ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (TD 8212 [1988-2 C.B. 83]), which were published in the Federal Register Monday, July 11, 1988 (53 FR 26050), relating to the availability of optional forms of benefit.

EFFECTIVE DATE: July 11, 1988.

FOR FURTHER INFORMATION CONTACT: David Munroe, (202) 622-6080 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

*Background*

The final regulations that are the subject of this correction is under sections 401, and 411 of the Internal Revenue Code.

*Need for Correction*

As published, the final regulations (TD 8212) contains an error which may prove to be misleading and is in need of clarification.

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PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

**§ 1.401(a)-4 [Corrected]**

Par. 2. Section 1.401(a)-4 is amended by removing paragraph (a)(2)(ii)(B) in “A-2”.

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Limitations on Availability of Benefits; Correction

Announcement 96-46

AGENCY: Internal Revenue Service, Treasury.

(Filed by the Office of the Federal Register on March 29, 1996, 8:45 a.m., and published in the issue of the Federal Register for April 1, 1996, 61 F.R. 14247)