

# Disclosure of Relative Values of Optional Forms of Benefit; Correction

## Announcement 2002-113

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-124667-02, 2002-44 I.R.B. 791) and notice of public hearing that was published in the **Federal Register** on Monday, October 7, 2002 (67 FR 62417) that would consolidate the content requirements applicable to explanations of qualified joint and survivor annuities and qualified pre-retirement survivor annuities payable under certain retirement plans.

### FOR FURTHER INFORMATION

CONTACT: Sara P. Shepherd at (202) 622-4910 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

#### Background

The notice of proposed rulemaking (REG-124667-02, 2002-44 I.R.B. 791) and notice of public hearing that is the subject of these corrections is under section 417 of the Internal Revenue Code.

#### Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing 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 and notice of

public hearing (REG-124667-02), that was the subject of FR Doc. 00-25338, is corrected as follows:

1. On page 62421, column 2, in the preamble under the caption "Comments and Public Hearing", second full paragraph, line 2, the language "for January 14, 2002, at 10 a.m. in room" is corrected to read "for January 14, 2003, at 10 a.m. in room".

2. On page 62421, column 2, in the preamble under the caption "Comments and Public Hearing", third full paragraph, line 8, the language "January 2, 2002. A period of 10 minutes" is corrected to read "January 2, 2003. A period of 10 minutes".

Cynthia E. Grigsby,  
Chief, Regulations Unit,  
*Associate Chief Counsel*  
(*Income Tax and Accounting*).

(Filed by the Office of the Federal Register on November 26, 2002, 8:45 a.m., and published in the issue of the Federal Register for November 27, 2002, 67 F.R. 70891)