

Use of Actuarial Tables in Valuing Annuities, Interests for Life or Term of Years, and Remainder or Reversionary Interests; Correction

Announcement 2000-25

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction of final and temporary regulations.

SUMMARY: This document contains corrections to T.D. 8819 (1999-20 I.R.B. 5) which were published in the **Federal Register** on Friday, April 30, 1999 (64 F.R. 23187), relating to the use of actuarial tables in valuing annuities, interests

for life or terms of years, and remainder or reversionary interests.

DATES: This correction is effective May 1, 1999.

FOR FURTHER INFORMATION CONTACT: William L. Blodgett at (202) 622-3090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are subject of these corrections are under section 7520 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8819) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8819), which were the subject of FR Doc. 99-10533, is corrected as follows:

§1.664-2 [Corrected]

1. On page 23229, in the table in amendatory instruction Par. 32, the entry for 1.664-2(c) is corrected to read as follows:

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