

# Reductions of Accruals and Allocations Because of the Attainment of any Age; Application of Nondiscrimination Cross-Testing Rules to Cash Balance Plans; Hearing Announcement 2003-6

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change in date and location for public hearing on proposed rulemaking.

SUMMARY: This document provides notice of a change of date and location for the public hearing on proposed regulations (REG-209500-86; REG-164464-02, 2003-2 I.R.B. 262) under sections 401 and 411 regarding the requirements that accruals or allocations under certain retirement plans not cease or be reduced because of the attainment of any age.

DATES: The public hearing is being held on Wednesday, April 9, 2003, at 10 a.m. Outlines of oral comment must be received by Thursday, March 13, 2003.

ADDRESSES: The public hearing is being held in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Send submissions to: CC:PA:RU (REG-209500-86 and REG-164464-02), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 4 p.m. to: CC:PA:RU (REG-209500-86 and REG-164464-02), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Alternatively, taxpayers may submit outlines of oral comment electronically directly to the IRS Internet site at [www.irs.gov/regs](http://www.irs.gov/regs).

FOR FURTHER INFORMATION: Concerning the regulations, Linda Marshall (202) 622-6090; concerning submissions, Sonya M. Cruse (202) 622-7180 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

### Background

A notice of proposed rulemaking and notice of public hearing, appearing in the **Federal Register** on Wednesday, December 11, 2002 (67 FR 76123), announced that a public hearing on proposed regulations relating to the requirements that accruals or allocations under certain retirement plans not cease or be reduced because of the attainment of any age would be held on Thursday, April 10, 2003, in room 4718, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Subsequently, the date and location of the public hearing has been changed to Wednesday, April 9, 2003, in the auditorium. Outlines of oral comment must be received by Thursday, March 13, 2003.

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