

Required Distributions From Retirement Plans; Correction

Announcement 2005-29

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (T.D. 9130, 2004-26 I.R.B. 1082) which were published in the **Federal Register** on Tuesday, June 15, 2004 (69 FR 33288). These final regulations relate to the required minimum distributions under section 401(a)(9) for defined benefit plans and annuity contracts providing benefits under qualified plans, individual retirement plans, and section 403(b) contracts.

DATES: This correction is effective June 15, 2004.

FOR FURTHER INFORMATION CONTACT: Cathy Vohs at (202) 622-6090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (T.D. 9130) that are the subject of these corrections are under sections 401 and 403 of the Internal Revenue Code.

Need for Correction

As published, TD 9130 contains errors that may prove to be misleading and are in need of clarification.

* * * * *

Correction of Publication

Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendments:

PART 1 — INCOME TAXES

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

Authority: 26 USC 7805 * * *

§1.401(a)(9)–6 [Corrected]

1. Section 1.401(a)(9)–6(c)(3) of A–2, in the *Example.*, fifth sentence, the language, “In this case, Z is 30 years older than Y and is commencing benefit 5 years before attaining age 70 so the adjusted employee-beneficiary age difference is 25 years.” is removed and the language “In this case, Z is 30 years older than Y and is commencing benefit 4 years before attaining age 70 so the adjusted employee-beneficiary age difference is 26 years.” is added in its place.

2. Section 1.401(a)(9)–6(c)(3) of A–2, in the *Example.*, sixth sentence, the language, “Under the table in paragraph (c)(2) of this A–2, the applicable percentage for a 25-year adjusted employee/beneficiary age difference is 66 percent.” is removed and the language “Under the table in the paragraph (c)(2) of this A–2, the applicable percentage for a 26-year adjusted

employee/beneficiary age difference is 64 percent.” is added in its place.

3. Section 1.401(a)(9)–6(c)(2) of A–12 is amended by removing “A–14” and adding “A–12” in its place.”

4. Section 1.401(a)(9)–6(d) *Example 1.* (vii) of A–13 is amended by removing the language “under paragraph (c)(1)”.

5. Section 1.401(a)(9)–6(d) *Example 3.* (i) of A–13, is amended by adding a new second sentence “E was born in 1935.”.

6. Section 1.401(a)(9)–6(f) *Example 8.* (ii) of A–14, last sentence of the paragraph the word “be” is removed.

Cynthia E. Grigsby,
*Acting Chief, Publications
and Regulations Branch,
Legal Processing Division,
Associate Chief Counsel
(Procedure and Administration).*

(Filed by the Office of the Federal Register on November 22, 2004, 8:45 a.m., and published in the issue of the Federal Register for November 23, 2004, 69 F.R. 68077)