



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-121508-18]

RIN 1545-BO97

Multiple Employer Plans; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains a correction to a notice of proposed rulemaking (REG-121508-18) that was published in the **Federal Register** on July 3, 2019. The proposed regulations relate to the tax qualification of plans maintained by more than one employer.

DATES: Written or electronic comments and requests for a public hearing are still being accepted and must be received by October 1, 2019.

ADDRESSES: Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG-121508-18) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment received to its public docket, whether submitted electronically or in hard copy. Send hard copy submissions to: CC:PA:LPD:PR (REG-121508-18), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-121508-18), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Pamela Kinard at (202) 317-6000 or Jamie Dvoretzky at (202) 317-4102; concerning submission of comments or to request a public hearing, email or call Regina Johnson at fdms.database@irsounsel.treas.gov or (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of this correction are under section 413 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-121508-18) contains errors which may prove to be misleading and need to be clarified.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-121508-18) that was the subject of FR Doc. 2019-14123, published at 84 FR 31777 (July 3, 2019), is corrected to read as follows:

1. On page 31781, second column, the third line from the top of the second full paragraph, the language "that, if a 413(c)" is corrected to read "that, if a section 413(c)".

2. On page 31781, second column, the eleventh line from the bottom of the second full paragraph, the language “will be conditioned on the 413(c) plan” is corrected to read “will be conditioned on the section 413(c) plan”.
3. On page 31783, first column, the last line of the second full paragraph, the language, “small employers to adopt these plans.” is corrected to read “small employers adopting these plans.”.
4. On page 31784, first column, the last line of the first full paragraph, the language “employees and employee participants.” is corrected to read “employers and employee participants.”.
5. On page 31784, third column, the eleventh line from the bottom of the first full paragraph, the language “included both administrative and” is corrected to read “includes both administrative and”.
6. On page 31785, first column, beginning on the fifth line from the bottom of the page, the language “to attach auditor’s reports” is corrected to read “to attach auditors’ reports”.
7. On page 31788, third column, the eighth line from the top of the first full paragraph, the language “employer and to the Department of Labor.” is

corrected to read “employer (and their beneficiaries) and to the Department of Labor.”.

§ 1.413-2 [Corrected]

8. On page 31794, the second column, the sixth line of paragraph (g)(7)(i)(A), the language, “(g)(7)(iii) of this section.” is corrected to read “(g)(7)(iii) of this section;”.

Martin V. Franks
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[FR Doc. 2019-17849 Filed: 8/20/2019 8:45 am; Publication Date: 8/21/2019]