

Distribution From a Pension Plan Under a Phased Retirement Program; Hearing Announcement 2005–10

AGENCY Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document contains a notice of public hearing on a proposed rulemaking (REG–114726–04, 2004–47 I.R.B. 857) that provide rules permitting distributions to be made from a pension plan under a phased retirement program and set forth requirements for a *bona fide* phased retirement program.

DATES: The public hearing is being held on March 14, 2005, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by February 21, 2005.

ADDRESSES: The public hearing is being held in the Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC. Send submissions to: CC:PA:LPD:PR (REG-114726-04), Room 5203, Internal Revenue Service, PO 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-114726-04), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC, or sent electronically, via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at www.regulations.gov (IRS and REG-114726-04).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Cathy Vohs, (202) 622-6090; concerning submissions, the hearing, and/or placement on the building access list to attend the hearing, Sonya M. Cruse of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at (202) 622-4693 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The subject of the public hearing is the notice of proposed rulemaking (REG-114726-04) that was published in the **Federal Register** on Wednesday, November 10, 2004 (69 FR 65108).

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons who have submitted written comments and wish to present oral comments at the hearing, must submit an outline of the topics to be discussed and the amount of time to be devoted to each

topic (signed original and eight (8) copies) by February 21, 2005.

A period of 10 minutes is allotted to each person for presenting oral comments.

After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 15 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the "FOR FURTHER INFORMATION CONTACT" section of this document.

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and Regulations Branch,
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Associate Chief Counsel
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