

Tax Treatment of Cafeteria Plans; Correction

Announcement 2000-92

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains a correction to proposed regulations that were published in the **Federal Register** on Thursday, March 23, 2000 (65 F.R. 15587), relating to tax treatment of cafeteria plans.

FOR FURTHER INFORMATION CONTACT: Christine L. Keller at (202) 622-6080 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of this correction is under section 125 of the Internal Revenue Code.

Need for Correction

As published, the proposed regulations contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the proposed regulations (REG-117162-99, 2000-15 I.R.B. 871), that were the subject of FR Doc. 00-5818, is corrected as follows:

On page 15587, column 2, the regulation heading in the middle of the column, line 5, the “RIN 1545-AX59” is corrected to read “RIN 1545-AY23”.

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