

Issued in Kansas City, Missouri, on July 7, 2003.

**Michael Gallagher,**

*Manager, Small Airplane Directorate, Aircraft Certification Service.*

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## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. 2003-NE-23-AD; Amendment 39-13210; AD 2003-13-10]

RIN 2120-AA64

**Airworthiness Directives; Rolls-Royce Corporation (formerly Allison Engine Company, Allison Gas Turbine Division, and Detroit Diesel Allison) Models 250-C30R/3, -C30R/3M, -C47B, and -C47M Turboshaft Engines; Correction**

**AGENCY:** Federal Aviation Administration, DOT.

**ACTION:** Final rule; request for comments, correction.

**SUMMARY:** This document makes a correction to Airworthiness Directive (AD) 2003-13-10, applicable to Rolls-Royce Corporation (formerly Allison Engine Company, Allison Gas Turbine Division, and Detroit Diesel Allison) Models 250-C30R/3, -C30R/3M, -C47B, and -C47M turboshaft engines. AD 2003-13-10 was published in the **Federal Register** on June 30, 2003 (68 FR 38590). In the compliance section, paragraph (f) incorrectly references a compliance date of July 15, 2003 and should reference a compliance date of July 31, 2003. This document corrects that date. In all other respects, the original document remains the same.

**EFFECTIVE DATE:** July 15, 2003.

**FOR FURTHER INFORMATION CONTACT:** Khailaa Hosny, Aerospace Engineer, Chicago Aircraft Certification Office, FAA, 2300 East Devon Avenue, Des Plaines, IL 60018-4696; telephone (847) 294-7134; fax (847) 294-7834.

**SUPPLEMENTARY INFORMATION:** A final rule; request for comments airworthiness directive FR DOC. 03-15993, applicable to Rolls-Royce Corporation (formerly Allison Engine Company, Allison Gas Turbine Division, and Detroit Diesel Allison) Models 250-C30R/3, -C30R/3M, -C47B, and -C47M turboshaft engines, was published in the **Federal Register** on June 30, 2003 (68 FR 38590). The following correction is needed:

On page 38592, in the first column, under Initial Inspection heading, paragraph (f), fifth line, which reads “no later than July 15, 2003, in accordance \* \* \*” is corrected to read “no later than July 31, 2003, in accordance \* \* \*”.

Issued in Burlington, MA, on July 10, 2003.

**Francis A. Favara,**

*Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[TD 9076]

RIN 1545-AX34

**Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to the special rule added by the Small Business Job Protection Act of 1996 which permits the required written explanations of certain benefits to be provided by qualified retirement plans to plan participants after the annuity starting date. These final regulations affect sponsors and administrators of qualified retirement plans, and participants in those plans.

**DATES:** Effective Date: These regulations are effective July 16, 2003.

*Applicability Date:* These regulations apply to plan years beginning on or after January 1, 2004.

**FOR FURTHER INFORMATION CONTACT:** Robert Walsh (202) 622-6090 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545-1724.

The collection of information in this final regulation is in § 1.417(e)-1(b)(3)(iv)(B) and § 1.417(e)-1(b)(3)(v)(A). This collection of

information is required by the IRS to ensure that the participant and the participant's spouse consent to a form of distribution from a qualified retirement plan that may result in reduced periodic payments.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, W:CAR:MP:T:T:SP, Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Books or records relating to a collection of information must be retained as long as their contents might become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

##### Background

This document contains amendments to 26 CFR part 1 under section 417(a)(7). On January 17, 2001, a notice of proposed rulemaking (REG-109481-99) was published in the **Federal Register** (66 FR 3916) under section 417(a)(7) of the Internal Revenue Code. No public hearing was requested or held. Written comments responding to the notice of proposed rulemaking were received. After consideration of all the comments, the proposed regulations are adopted as amended by this Treasury decision.

Section 401(a)(11) of the Internal Revenue Code provides that, subject to certain exceptions, all distributions from a qualified plan must be made in the form of a qualified joint and survivor annuity (QJSA). One such exception is provided in section 417, which allows a participant to elect to waive the QJSA in favor of another form of distribution. Section 417(a)(2) provides that, for the waiver to be valid, the participant's spouse must consent to the waiver. Section 417(a)(3)(A) requires a qualified plan to provide to each participant, within a reasonable period of time before the annuity starting date, a written explanation (QJSA explanation) that describes the QJSA, the right to waive the QJSA, and the rights of the participant's spouse.

Section 417(a)(7), which was added to the Code by section 1451(a) of the Small Business Job Protection Act of 1996,