



# Federal Register

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**Thursday,  
July 17, 2003**

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## **Part II**

## **Department of the Treasury**

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**Internal Revenue Service**

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### **26 CFR Part 1**

**Retirement Plans; Cash or Deferred  
Arrangements Under Section 401(k) and  
Matching Contributions or Employee  
Contributions Under Section 401(m);  
Proposed Rule**