

**Internal Revenue Service, Treasury**

**§ 11.401(a)-11**

(c) *Method of making election.* A taxpayer may make an election described in paragraph (b) of this section by filing a statement before June 28, 1975, with the district director or director of the internal revenue service center with whom the taxpayer ordinarily files its income tax return. For rules with respect to taxpayers filing consolidated returns, see §1.1502-77(a) of part 1 of this chapter. The statement shall contain the following information: (1) The name, address, and taxpayer identification number of the taxpayer, and (2) the election which the taxpayer is making under paragraph (b) of this section. If a taxpayer is electing flow-through under section 46(f)(3), the statement shall also contain a written recitation that the election is made at the taxpayer's own option and without regard to any requirement imposed by an agency described in section 46(c)(3)(B) having jurisdiction over the taxpayer. The recitation shall be verified by a written declaration that it is made under the penalties of perjury.

(Secs. 46(f) and 7805 of the Internal Revenue Code of 1954 (85 Stat. 503, 68A Stat. 917; 26 U.S.C. 46, 7805))

[T.D. 7360, 40 FR 25472, June 16, 1975]

**§ 9.2 [Reserved]**

**§ 9.3 Temporary TRASOP requirements for 1-percent additional investment credit.**

The provisions listed in §1.46-8 (a)(4) (i)-(ix) (Income Tax Regulations) are deemed effective only as temporary regulations under this section.

(Sec. 301(d)(2)(C) and (10) of the Tax Reduction Act of 1975 and sec. 7805 of the Internal Revenue Code of 1954 (89 Stat. 38, 68A Stat. 917 (26 U.S.C. 7805)))

[T.D. 7589, 44 FR 4145, Jan. 16, 1979; 44 FR 6715, Feb. 2, 1979]

**PART 11—TEMPORARY INCOME TAX REGULATIONS UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974**

Sec.

- 11.401(a)-11 Qualified joint and survivor annuities.
- 11.401(a)-19 Nonforfeitability in case of certain withdrawals.

- 11.401(b)-1 Certain retroactive changes in plan.
- 11.401(d)(1)-1 Nonbank trustees of trusts benefiting owner-employees.
- 11.402(e)(4)(A)-1 Lump sum distributions in the case of an employee who has separated from service.
- 11.402(e)(4)(B)-1 Election to treat an amount as a lump sum distribution.
- 11.404(a)(6)-1 Time when contributions to "H.R. 10" plans considered made.
- 11.408(a)(2)-1 Trustee of individual retirement accounts.
- 11.410-1 Election by church to have participation, vesting, funding, etc., provisions apply.
- 11.410(b)-1 Minimum coverage requirements.
- 11.412(c)-7 Election to treat certain retroactive plan amendments as made on the first day of the plan year.
- 11.412(c)-11 Election with respect to bonds.
- 11.412(c)-12 Extension of time to make contributions to satisfy requirements of section 412.
- 11.415(c)(4)-1 Special elections for section 403(b) annuity contracts purchased by educational institutions, hospitals and home health service agencies.

AUTHORITY: Sec. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805), unless otherwise noted.

**§ 11.401(a)-11 Qualified joint and survivor annuities.**

(a) *In general*—(1) *General rule.* A trust, which is a part of a plan providing for the payment of benefits in any form of a life annuity (*i.e.*, an annuity requiring survival of the participant or his spouse as a condition for payment), shall not constitute a qualified trust under section 401(a)(11) and this section unless such plan provides that these benefits must be paid in a form having the effect of a qualified joint and survivor annuity. Therefore, any benefits which may be paid in any form of a life annuity must be paid in a form having the effect of a qualified joint and survivor annuity unless the participant makes the election, described in paragraph (c) of this section, not to receive benefits in this form. A plan will not fail to meet the requirements of section 401(a)(11) and this section merely because it provides that the spouse of a deceased participant may elect to have benefits paid in a form other than a qualified joint and survivor annuity. Section 401(a)(11) and this section shall apply only in the