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Revenue Rulings

Rev. Rul. 76-77, 1976-1 CB 107, IRC Sec(s). 404





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Headnote:

Rev. Rul. 76-77, 1976-1 CB 107 -- IRC Sec. 404

Reference(s): [Code Sec. 404](#);

Full Text:

This Revenue Ruling modifies  Rev. Rul. 76-28, page 106, this Bulletin. The third from last paragraph of  Rev. Rul. 76-28 provides that an employer whose tax return is due (including extensions thereof) on or before March 31, 1976, may, at any time on or before September 30, 1976, either designate or claim the payment to the plan in the manner provided in the Ruling. In order to make  Rev. Rul. 76-28 consistent with Treasury Decision 7402 [page 108] published in the Federal Register for February 9, 1976, and relating to the time when contributions to "H.R. 10" plans are deemed made, the following language is substituted for the third from last paragraph of  Rev. Rul. 76-28:

"Second, employers whose tax returns are required to be filed (determined without regard to extensions of time) on or before April 15, 1976, and who made a payment within the time prescribed by  section

404(a)(6), may, at any time on or before September 30, 1976, either designate such payment in the manner provided above or file an amended return claiming such payment in the manner provided above."

1 ¶Also released as TIR-1443, dated February 9, 1976.