

§ 1.468B-0

26 CFR Ch. I (4-1-04 Edition)

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[T.D. 8459, 57 FR 60988, Dec. 23, 1992, as amended by T.D. 8495, 58 FR 58787, Nov. 4, 1993]

§ 1.468B-1 Qualified settlement funds.

- (a) *In general.* A qualified settlement fund is a fund, account, or trust that