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## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9597]

RIN-1545-BF34

Deductions for Entertainment Use of Business Aircraft; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document corrects the final regulation (TD 9597) that was published in the **Federal Register** on Wednesday, August 1, 2012, (77 FR 45480), relating to the use of business aircraft for entertainment.

Effective Date: This correction is effective on **INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER** and is applicable on August 1, 2012.

FOR FURTHER INFORMATION CONTACT: Michael Nixon (section 274), (202) 622-4930; or Lynne A. Camillo (section 61), (202) 622-6040 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

### **Background**

The final regulation (TD 9597) that is the subject of this correction is under section 274 of the Internal Revenue Code.

### **Need for Correction**

As published, TD 9597 contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulation (TD 9597) that was the subject of FR. Doc. 2012-18693, is corrected as follows:

On page 45480, column 1, under the caption “DATES:” line five, the language “1.274-9(e), and 1.274-10(h)” is corrected to read “1.274-9(e), and 1.274-10(g)”.

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