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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9605]

RIN 1545-BG31; 1545-BL38

Payout Requirements for Type III Supporting Organizations That Are Not Functionally Integrated; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains corrections to final and temporary regulations (TD 9605) that were published in the **Federal Register** on Friday, December 28, 2012 (77 FR 76382). The final and temporary regulations provide guidance regarding the requirements to qualify as a Type III supporting organization that is operated in connection with one or more supported organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and is applicable after December 28, 2012.

FOR FURTHER INFORMATION CONTACT: Preston J. Quesenberry, at (202) 622-6070 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9605) that are the subject of this correction is under section 509 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9605) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final and temporary regulations (TD 9605), that are the subject of FR Doc. 2012-31050, are corrected as follows:

1. On page 76388, column 1, in the preamble, under the paragraph heading “b. Being the Parent of Each Supported Organization”, line 11, the language “supporting organization if the” is corrected to read “supported organization if the”.
2. On page 76388, column 2, in the preamble, under the same paragraph heading, line 9 of the column, the language “or trustees of the supporting ” is corrected to read “or trustees of the supported”.

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