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[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-133489-13]

RIN 1545-BL76

Allocation of Controlled Group Research Credit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary and notice of public hearing; correction.

SUMMARY: This document contains corrections to notice of proposed rulemaking by cross-reference to temporary and notice of public hearing (REG-133489-13) that were published in the **Federal Register** on Friday, April 3, 2015 (80 FR 18171). The notice of proposed rulemaking by cross-reference to temporary and notice of public hearing are relating to the allocation of the credit for increasing research activities (research credit) to corporations and trades or businesses under common control (controlled groups).

DATES: This correction is effective **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable April 3, 2015.

FOR FURTHER INFORMATION CONTACT: James Holmes at (202) 317-4137 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

**Background**

The notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-133489-13) is the subjected to the correction under section 41 of the Internal Revenue Code.

### **Need for Correction**

As published, the notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-133489-13) contains an error that may prove to be misleading and are in need of clarification.

### **Correction of Publication**

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-133489-13) that is subject to FR Doc. 2015-07380, is corrected as follows:

1. On page 18171, in the preamble, second column, under the caption Background, fifth line from the bottom, the language “Act” is corrected to read “American Taxpayer Relief Act of 2012, P L 112 – 240, H. R. 8 (the “Act”)”.

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