



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9836]

RIN 1545-BH62

Substantiation and Reporting Requirements for Cash and Noncash Charitable Contribution Deductions; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9836) that were published in the **Federal Register** on Monday, July 30, 2018. The final regulations provide guidance concerning substantiation and reporting requirements for cash and noncash charitable contributions.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable July 30, 2018.

FOR FURTHER INFORMATION CONTACT: Charles Gorham at (202) 317- 5091 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

**Background**

The final regulations (TD 9836) that are the subject of this correction are under section 170 of the Internal Revenue Code.

## **Need for Correction**

As published July 30, 2018 (83 FR 36417), the final regulations (TD 9836) contain an error that needs to be corrected.

## **List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

## **Correction of Publication**

Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendments:

## **PART 1 - INCOME TAXES**

**Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** Section 1.170A-1 is amended by revising the third sentence of paragraph

(a) to read as follows:

### **§1.170A-1 Charitable, etc., contributions and gifts; allowance of deduction.**

(a) \* \* \* For rules relating to record keeping and return requirements in support of deductions for charitable contributions (whether by an itemizing or nonitemizing

taxpayer), see §§ 1.170A-13 (generally applicable to contributions on or before July 30, 2018), 1.170A-14, 1.170A-15, 1.170A-16, 1.170A-17, and 1.170A-18. \* \* \*

\* \* \* \* \*

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