



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9864]

RIN 1545-BO89

Contributions in Exchange for State or Local Tax Credits; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains a correction to final regulations under section 170 of the Internal Revenue Code (TD 9864) that were published in the **Federal Register** on Thursday, June 13, 2019. DATES: Effective date: These regulations are effective August 12, 2019.

Applicability date: June 13, 2019.

FOR FURTHER INFORMATION CONTACT: Mon L. Lam or Richard C. Gano IV at (202) 317-4059 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

**Background**

The final regulations (TD 9864) that are the subject of this correction are issued under section 170 of the Internal Revenue Code.

**Need for Correction**

As published, June 13, 2019 (84 FR 27513) the final regulations (TD 9864), contain an error that need to be corrected.

## **Correction to Publication**

Accordingly, the final regulations (TD 9864), that are the subject of FR Doc. 2019-12418, are corrected as follows:

On page 27514, in the third column, in the first full paragraph, in the nineteenth line “2019-27 I.R.B.,” is corrected to read “2019-27 I.R.B. 57,”.

Martin V. Franks  
Chief  
Publications and Regulations Branch  
Legal Processing Division  
Associate Chief Counsel  
(Procedure and Administration)

[FR Doc. 2019-16496 Filed: 8/1/2019 8:45 am; Publication Date: 8/2/2019]