



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9630]

RIN 1545-BK17

Use of Differential Income Stream as an Application of the Income Method and as a Consideration in Assessing the Best Method; Correcting Amendment

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to Treasury Decision TD 9630, which was published in the **Federal Register** on Tuesday, August 27, 2013. Treasury Decision 9630 contains final regulations that implement the use of the differential income stream as a consideration in assessing the best sharing arrangement and as a specified application of the income method.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and is applicable on or after August 27, 2013.

FOR FURTHER INFORMATION CONTACT: Christopher J. Bello, Office of Associate Chief Counsel (International), (202) 317-3800 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9630) that are the subject of this correction are issued under section 1.482-7 of the Internal Revenue Code.

Need for Correction

As published August 27, 2013 (78 FR 52854), the final regulations (TD 9630) 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 amendment:

PART 1 - INCOME TAXES

1. The authority citation for part 1 is amended by removing the sectional authority for §1.482-7T to read in part as follows:

Authority: 26 U.S.C. 7805.

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