



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9888]

RIN 1545-BN18

Guidance Under Section 355(e) Regarding Predecessors, Successors, and Limitation on Gain Recognition; Guidance Under Section 355(f); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains a correction to final regulations (TD 9888) that were published in the **Federal Register** on Wednesday, December 18, 2019. The final regulations provide guidance regarding the distribution by a distributing corporation of stock or securities of a controlled corporation without the recognition of income, gain, or loss.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. For dates of applicability, see § 1.355-8(i).

FOR FURTHER INFORMATION CONTACT: W. Reid Thompson, (202) 317-5024, or Richard K. Passales, (202) 317-5024 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9888) (84 FR 69308, Dec. 18, 2019) that are the subject of this correction are issued under section 355 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9888), contain an error that needs to be corrected.

Correction of Publication

Accordingly, the final regulations (TD 9888), that are the subject of FR Doc. 2019-27110, appearing on page 69308 in the Federal Register of Wednesday, December 18, 2019, are corrected as follows:

1. On page 69312, in the third column, the eighth line from the bottom of the first full paragraph, “8T(b)(2)(vi)(B)(2)” is corrected to read “8T(b)(2)(vi)”.

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