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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–119890–18]

RIN 1545–BO92

Section 42, Low-Income Housing Credit Average Income Test Regulations; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a proposed rule; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations setting forth guidance on the average income test for purposes of the low-income housing credit.

DATES: The public hearing is being held on Wednesday, March 24, 2021 at 12 p.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Friday, March 5, 2021. If no outlines are received by March 5, 2021, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held by teleconference. Individuals who want to testify (by telephone) at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number [REG–119890–18] and the word TESTIFY. For example, the subject line may say: Request to TESTIFY at Hearing for REG–119890–18. The email must include the name(s) of the speaker(s) and title(s). Send outline submissions electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG–119890–18). The email must be received by March 5, 2021.

FOR FURTHER INFORMATION CONTACT: Concerning these proposed regulations, Dillon Taylor or Michael J. Torruella Costa at (202) 317–4137; concerning submissions of comments, the hearing, and the access code to attend the hearing by teleconferencing, Regina Johnson at (202) 317–5177 (not toll-free numbers) or publichearings@irs.gov. If emailing please put Attend, Testify, or Agenda Request and [REG–119890–18] in the email subject line.

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of this correction are under section 42 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed regulations (REG-119890-18) contains an error that needs to be corrected.

Correction of Publication

Accordingly, the proposed rule; notice of hearing (REG-119890-18) that was the subject of FR Doc.2021–02146, published at 86 FR 7986 (Wednesday, February 3, 2021), is corrected to read as follows:

1. On page 7986, the third column, under the caption **RIN**, the language “1545-BP92” is corrected to read “1545-BO92”.

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