



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-110412-23]

RIN 1545-BQ81

Additional Guidance on Low-Income Communities Bonus Credit Program; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to Notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-110412-23) that was published in the **Federal Register** on June 1, 2023. The notice of proposed rulemaking contains proposed regulations concerning the low-income communities bonus energy investment credit program established pursuant to the Inflation Reduction Act of 2022.

DATES: Written or electronic comments are still being accepted and must be received by June 30, 2023.

ADDRESSES: Stakeholders are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–110412–23) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comments submitted, whether electronically or on paper, to the IRS’s public docket. Send paper submissions to: CC:PA:LPD:PR (REG–110412–23), Room 5203, Internal

Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Office of Associate Chief Counsel (Passthroughs & Special Industries), at (202) 317-6853 (not a toll-free number); concerning submissions of written comments, Vivian Hayes, at (202) 317-6901 (not a toll-free number), preferably at publichearings@irs.gov.

SUPPLEMENTARY INFORMATION:

Background

The proposed regulation that is the subject of this correction is under section 48(e) of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-110412-23) contains an error that needs to be corrected.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-110412-23) that is the subject of FR Doc. 2023-11718, published on June 1, 2023, at (88 FR 35791), is corrected to read as follows:

1. On page 35791, in the third column, the third line from the top of the column is corrected to read “**26 CFR Part 1**”.
2. On page 35793, in the third column, the fifth line from the bottom of the column is corrected to read, “rating of the energy storage technology (in kW)”.

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