



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 53

[TD 9981]

RIN 1545-BJ53

Requirements for Type I and Type III Supporting Organizations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document corrects the correction to Treasury Decision 9981, published in the **Federal Register** on November 20, 2023. Treasury Decision 9981 issued final regulations providing guidance on the prohibition on certain gifts or contributions to Type I and Type III supporting organizations from persons who control a supported organization and on certain other requirements for Type III supporting organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**, and is applicable on November 20, 2023.

FOR FURTHER INFORMATION CONTACT: Michael Gruccio at (202) 317-4541 (not a toll-free number), or Don Spellmann at (202) 317-4086 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9981) that are the subject of this correction are under section 509(a) of the Code.

Corrections to Publication

Accordingly, the correction to the final regulations (TD 9981) that are the subject of FR Doc. 2023-25510, published on November 20, 2023, on page 80584, in the second column, is corrected by correcting the fifth line of the heading to read “1545-BJ53”.

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