



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### [REG-101552-24]

#### RIN 1545-BR09

### Election to Exclude Certain Unincorporated Organizations Owned by Applicable Entities from Application of the Rules on Partners and Partnerships; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking; correction.

**SUMMARY:** This document corrects a notice of proposed rulemaking (REG-101552-24) published in the **Federal Register** on March 11, 2024, containing proposed regulations that would modify existing regulations to allow certain unincorporated organizations that are organized exclusively to produce electricity from certain property to be excluded from the application of partnership tax rules.

**DATES:** Written or electronic comments are still being accepted and must be received by May 10, 2024.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–101552-24) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn.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 to the IRS’s public docket.

Send paper submissions to: CC:PA:01:PR (REG–101552-24), Room

5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station,  
Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, contact Cameron Williamson at (202) 317–6684 (not a toll-free number); concerning submissions of comments or the public hearing, Vivian Hayes, (202) 317–6901 (not toll-free number) or by email to [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of proposed rulemaking (REG-101552-24) that is the subject of this correction is under sections 761(a) of the Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG–101552-24) contains errors that need to be corrected.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-101552-24) that is the subject of FR Doc. 2024–04606, published on March 11, 2024, is corrected as follows:

1. On page 17614, in the second column, the twelfth line of the third paragraph is corrected to read, “elections under section 6417, provided”.
2. On page 17615, in the first column, the seventh line from the top of the column is corrected to read, “extracted, or used, and any associated”.
3. On page 17615, in the first column, in the seventh line of the last paragraph, the language “contacts” is corrected to read “contracts”.

**§ 1.761–2 [Corrected]**

4. On page 17617, in the third column, the sixth line of paragraph (a)(4)(ii)(B) is corrected to read, “extracted, or used, and any associated”.

**Oluwafunmilayo A. Taylor,**

*Section Chief,*

*Publications and Regulations Section,*

*Associate Chief Counsel,*

*(Procedure and Administration).*

[FR Doc. 2024-07307 Filed: 4/5/2024 8:45 am; Publication Date: 4/8/2024]