



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–116017–24]

RIN 1545-BR36

Administrative Requirements for an Election To Exclude Applicable Unincorporated Organizations From the Application of Subchapter K; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and public hearing; correction.

SUMMARY: This document contains corrections to REG-116017-24, which was published in the **Federal Register** on Wednesday, November 20, 2024. REG-116017-24 contained proposed regulations that would provide certain administrative requirements for unincorporated organizations taking advantage of modifications to the rules governing elections to be excluded from the application of partnership tax rules.

DATES: Written or electronic comments are still being accepted and must be received by January 21, 2025. A public hearing on the proposed regulations has been scheduled for February 7, 2025, at 10 a.m. Eastern Standard Time (EST). Requests to speak and outlines of topics to be discussed at the public hearing must be received by January 21, 2025.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–116017–24) by following the online instructions for submitting comments. Requests for the public hearing must be submitted as prescribed in the “Comments and Public Hearing” section of the notice of proposed rulemaking published

on November 20, 2024 (89 FR 91617). Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn.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-116017-24), 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; and concerning submissions of comments and/or the public hearing, contact the Publications and Regulations Section at (202) 317-6901 (not toll-free numbers) or by email to *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-116017-24) that is the subject of this correction is under sections 761(a), 6031(a), 6417(d) and (h), and 7805(a) of the Internal Revenue Code.

Correction of Publication

Accordingly, FR Doc. 2024-26962 (REG-116017-24), appearing on page 91617 in the **Federal Register** on Wednesday, November 20, 2024, is corrected as follows:

1. On page 91619, in the third column, in the first full paragraph, in the seventh line down from the top of the paragraph, the language “modifications for” is removed.

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Associate Chief Counsel,
(Procedure and Administration).