



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 10030]

RIN 1545-BP72

### Resolution of Federal Tax Controversies by the Independent Office of Appeals; Correction

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

**ACTION:** Final rule; correction.

**SUMMARY:** This document contains corrections to Treasury Decision 10030 published in the **Federal Register** on Wednesday, January 15, 2025. Treasury Decision 10030 provides guidance on the resolution of Federal tax controversies by the IRS Independent Office of Appeals (Appeals) under the Taxpayer First Act of 2019 (TFA).

**DATES:** *Effective date:* These corrections are effective on **[INSERT DATE OF**

**PUBLICATION IN THE FEDERAL REGISTER]**. *Applicability date:* The regulations in §§ 301.7803–2 and 301.7803–3 apply to all requests for consideration by Appeals that are received on or after February 14, 2025.

**FOR FURTHER INFORMATION CONTACT:** Joshua P. Hershman at (202) 317–4311 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The final regulations (TD 10030) subject to these corrections are issued under section 7805(a) of the Internal Revenue Code.

##### **Correction of Publication**

Accordingly, FR Doc. 2025–00426 (TD 10030), appearing on pages 3645 in the **Federal Register** on Wednesday, January 15, 2025, is corrected as follows:

1. On page 3648, in the first column, in the first full paragraph, the fifth line from the top of the paragraph is corrected to read: “more detail in sections I.D.11. and 12.”.
2. On page 3648, in the second column, in the first partial paragraph, in the eighth line from the bottom of the paragraph, the language “Anti-Injunction” is removed and the language “Anti-Injunction Act” is added in its place.
3. On page 3652, in the second column, in the first full paragraph, the third line from the bottom of the paragraph is corrected to read: “I.D.11. of this *Summary of Comments*”.
4. On page 3655, in the first column, in the last partial paragraph, the fifth line from the top of the paragraph is corrected to read: “court decisions. See section I.D.11. of”.

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