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**DEPARTMENT OF THE TREASURY**  
**Internal Revenue Service**  
**26 CFR Part 1**  
**[TD 9886]**  
**RIN 1545-BJ92**  
**Calculation of UBTI for Certain Exempt Organizations**

Correction

In rule document 2019-26274 beginning on page 67370 in the issue of Tuesday, December 10, 2019, make the following correction:

§ 1.512(a)–5 [Corrected]

On page 67373, in the second column, the second amendatory instruction should read as set forth below:

■ Par. 2. Section 1.512(a)–5 is added to read as follows:  
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