



Internal Revenue Service

26 CFR Part 1

[TD 9941]

RIN 1545-BO68 and 1545-BO78

Taxable Year of Income Inclusion under an Accrual Method of Accounting and Advance Payments for Goods, Services, and Other Items

Correction

In rule document C1-2020-28563 appearing on page 1256 in the issue of Friday, January 8, 2021, make the following corrections:

On page 1256, in the first column, in the seventeenth line, “December 31, 2021” should read “December 30, 2021”.

On page 1256, in the first column, in the eighteenth line, “December 31, 2020” should read “December 30, 2020”.