

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 48 and 602**

**(T.D. 8043)**

**Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application To Manufacturers and Retailers Excise Taxes; Reporting and Recordkeeping Requirements; Correction**

48.6416(b)-2(c).....1545-0023  
 48.6416(b)-3 (a) and (c).....1545-0023  
 6416(b)-4(c).....1545-0023  
 6416(b)-5(c).....1545-0023  
 6420(f)-1 (a) and (b).....1545-0023  
 6420(c)-2 (c), (d) and (e).....1545-0023  
 6421(c)-1 (a), (b), (c) and (d).....1545-0024  
 6421(g)-1 (a), (b) and (c).....1545-0024

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**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Final rule; correction.

**SUMMARY:** On August 8, 1985, the Internal Revenue Service published final regulations (50 FR 32012) relating to manufacturers excise taxes on sporting goods and firearms and other administrative provisions especially applicable to manufacturers and retailers excise taxes (T.D. 8043).

This document contains corrections to that Federal Register publication.

**FOR FURTHER INFORMATION CONTACT:**

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**SUPPLEMENTARY INFORMATION:**

**Need for Correction**

As published, T.D. 8043 included an error in an illustrative calculation and omitted the CFR part number for a sequence of entries that are to be removed from the table of OMB control numbers for Title 26.

**Correction of Publication**

Accordingly, the publication of Treasury Decision 8043, which was the subject of FR Doc. 85-18444, is corrected as follows:

**§ 48.6416(b)(1)-2 [Corrected]**

1. On page 32025, in the first column, in § 48.6416(b)(1)-2, paragraph (a)(2)(i), paragraph (B) of the *Example*, that part of the illustrative calculation that reads "1%<sub>100</sub>" is removed and the figure "1%<sub>10</sub>" is added in its place.

**§ 602.101 [Corrected]**

2. On page 32050, in the third column, the table of numbers that begins with the entry "6416(b)-1(d) . . . . . 1545-0023" and end with the entry "64 . . . . . 1545-0023" is removed and the following table is added in its place:

48.6416(b)-1(d).....1545-0023  
 48.6416(b)-2(b).....1545-0023