

**Office of Chief Counsel
Internal Revenue Service
memorandum**

CC:CORP:1:RGJones
REG-140991-09

date: February 9, 2016

to: R. Joseph Durbala
Tax Analyst, Special Services Section
Tax Forms & Publications Division

from: Ken Cohen
Senior Technician Reviewer
(Corporate, Branch 3)

Russell Jones, Senior Counsel
(Corporate, Branch 1)

subject: Final Regulations Regarding the Treatment of Transactions in which Federal Financial Assistance is Provided

The collections of information contained in the attached final regulations were submitted to the Office of Management and Budget in a notice of proposed rulemaking (REG-140991-09) and approved under control number 1545-1300. No written comments responding to the notice were received, and no public hearing was requested or held. These final regulations adopt the proposed regulations with only non-substantive changes. There is no change in the paperwork burden.