



Treasury Decisions  
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Rules and Regulations

DEPARTMENT OF THE TREASURY  
Internal Revenue Service (IRS)

**26 CFR Part 1**

*76 FR 3837*

**RIN 1545-BF08**

**Nuclear Decommissioning Funds; Correction**

*T.D. 9512*

**DATE:** January 21, 2011

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final regulations (TD 9512) that were published in the **Federal Register** on Thursday, December 23, 2010 (*75 FR 80697*) relating to deductions for contributions to trusts maintained for decommissioning nuclear power plants.

**EFFECTIVE DATE:** This correction is effective on January 21, 2011, and is applicable on December 23, 2010.

**FOR FURTHER INFORMATION CONTACT:** Patrick S. Kirwan, (202) 622-3110 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The final regulations (TD 9512) that are the subject of this document are under section 468A of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9512) contain an error that may prove to be misleading and is in need of clarification.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

**PART 1--INCOME TAXES**

**Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** *26 U.S.C. 7805* \* \* \*

**Par. 2.** Section 1.468A-6 is amended by revising the last sentence of paragraph (e)(3) *Example 2.* to read as follows:

**§ 1.468A-6 Disposition of an interest in a nuclear power plant.**

\* \* \* \* \*

(e) \* \* \*

(3) \* \* \*

Example 2.

\* \* \* Pursuant to paragraph (e)(1)(iii) of this section, Y must file a request for a revised schedule of ruling amounts by March 15 of year 7.

\* \* \* \* \*

**LaNita Van Dyke,**

*Branch Chief, Publications and Regulations, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

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