



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.

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LaNita Van Dyke,

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

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