



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 25, 26, and 301

[REG-102837-15]

RIN 1545-BM68

Guidance Under Section 529A: Qualifies ABLE Programs; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains corrections to a notice of proposed rulemaking and notice of public hearing (REG-102837-15) that was published in the **Federal Register** on Monday, June 22, 2015 (80 FR 35602). The proposed regulations under section 529A of the Internal Revenue Code that provide guidance regarding programs under The Stephen Beck, Jr., Achieving a Better Life Experience Act of 2014.

DATES: Written or electronic comments and request for a public hearing for the notice of proposed rulemaking at 80 FR 35602, June 22, 2015, are still being accepted and must be received by September 21, 2015.

FOR FURTHER INFORMATION CONTACT: Taina Edlund or Terri Harris at (202) 317-4541, or Sean Barnett (202) 317-5800, or Theresa Melchiorre (202) 317-4643 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is subject of this document is under section 529A of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG-102837-15) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG-102837-15) that are subject to FR Doc. 2015-15280 are corrected as follows:

1. On page 35603, in the preamble, second column, twelfth line, the language “Section 529(d)(2) provides that the” is corrected to read “Section 529A(d)(2) provides that the.”
2. On page 35603, in the preamble, second column, nineteenth line, the language “529(d)(3) requires qualified ABLE” is corrected to read “529A(d)(3) requires qualified ABLE.”
3. On page 35606, in the preamble, first column, second line from the bottom of the first paragraph, the language “meaning of § 1.529A – 1(b)(9)(A) or” is corrected to read “meaning of § 1.529A – 1 (b)(9)(i).”

§ 1.529A-1 [Corrected]

4. On page 35612, second column, second and third line from the bottom of paragraph (b)(16), the language “within the meaning of § 1.529- 1(b)(9)(A) or § 1.529 – 2(e)(1)(i) are not qualified” is corrected to read “within the meaning of § 1.529A- 1(b)(9)(i) or § 1.529A – 2(e)(1)(i) are not qualified.”

§ 1.529A-7 [Corrected]

5. On page 35619, third column, paragraph (a)(5)(iii) the language “furnished though a Web site posting and” is corrected to read “furnished through a Web site posting and.”

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