



This document is scheduled to be published in the Federal Register on 01/13/2016 and available online at <http://federalregister.gov/a/2016-00430>, and on FDsys.gov

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-134219-08]

RIN 1545-BI82

Relief from Joint and Several Liability; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-134219-08) that was published in the **Federal Register** on Friday, November 20, 2015 (80 FR 72649). The proposed regulations are relating to relief from joint and several liability under section 6015 of the Internal Revenue Code.

DATES: Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking at 80 FR 72649, November 20, 2015, are still being accepted and must be received by February 18, 2016.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG-134219-08), Room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-134219-08), Courier's desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically, via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-134219-08).

FOR FURTHER INFORMATION CONTACT: Nancy Rose, at (202) 317-68444 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of this document is under section 6051 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-134219-08) contains errors that are misleading and are in need of clarification.

Correction to Publication

Accordingly, the notice of proposed rulemaking, that is the subject of FR Doc. 2015-29609, is corrected as follows:

1. On page 72650, in the third column, seventh through ninth lines of the first full paragraph, the language “participated in a prior proceeding. in which relief under section 6015 could have been raised Current §1.6015-(e)” is corrected to read “participated in a prior proceeding in which relief under section 6015 could have been raised. Current §1.6015-(e)”.
2. On page 72651, in the second column, third line from the bottom of the first full paragraph, the language “whether taxpayer’s ability to contest the” is corrected to read “whether the taxpayer’s ability to contest the”.

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BILLING CODE 4830-01-p

[FR Doc. 2016-430 Filed: 1/12/2016 8:45 am; Publication Date: 1/13/2016]