In Title 26 of the Code of Federal Regulations, Part 1 (§§1.1401 to 1.1550), revised as of April 1, 2018, on page 76, in §1.1411-4, paragraph (d)(4)(i)(C) Example 2, paragraph (i), the second sentence is reinstated to read as follows:

Example 2. Installment sale. (i) * * * B and C, unmarried individuals, each own a 40% interest in PRS and both materially participate in the activities of PRS for all relevant years. * * *

* * * * *

BILLY CODE 1301-00-D
[FR Doc. 2019-06256 Filed: 3/28/2019 8:45 am; Publication Date: 3/29/2019]