

(3) The Sponsor must submit a certification by the jurisdiction in which the proposed project will be located that the Sponsor's application is consistent with the jurisdiction's HUD-approved consolidated plan. The certification must be made by the unit of general local government or the State, in accordance with the consistency certification requirements of 24 CFR part 91, subpart F, and as may be further described in the NOFA. This certification is not required where the proposed project will be located in the Insular Area of Guam, the U.S. Virgin Islands, American Samoa or the Northern Mariana Islands. Unless otherwise set forth in the NOFA, the required certification must be submitted by the application submission deadline announced in the NOFA. All certifications must be signed by the public official responsible for submitting the consolidated plan to HUD, and they must meet the consistency certification requirements of the consolidated plan regulations, 24 CFR part 91, subpart F.

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Dated: March 21, 1995.

Henry G. Cisneros,

Secretary.

[FR Doc. 95-7730 Filed 3-29-95; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[T.D. 8115]

Income Taxes; Unisex Annuity Tables; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to the final regulations (T.D. 8115), which were published Friday, December 19, 1986 (51 FR 45690), relating to the annuity tables used to compute the portion of the amount received as an annuity that is includible in gross income.

EFFECTIVE DATE: March 30, 1995.

FOR FURTHER INFORMATION CONTACT: Brant Goldwyn (202) 622-6040, (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction adopt the mortality assumptions used to develop the proposed annuity tables. Thus, the revised tables are based, as are Tables I

through IV of § 1.72-9, on individual annuitant mortality.

Need for Correction

As published, T.D. 8115 contains an error which 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.

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. In § 1.72-9, Table VII, years 21 through 30, is amended by revising the entry for age 39 to read as follows:

§ 1.72-9 Tables.

* * * * *

TABLE VII—PERCENT VALUE OF REFUND FEATURE; DURATION OF GUARANTEED AMOUNT

Age	Years—									
	21	22	23	24	25	26	27	28	29	30
* * * * *										
39	2	2	2	2	3	3	3	3	4	4
* * * * *										

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Cynthia E. Grigsby,

Chief, Regulations Unit Assistant Chief Counsel (Corporate).

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26 CFR Part 1

[TD 8552]

RIN 1545-AL80

Intercompany Transfer Pricing Regulations Under Section 482; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (TD 8552), which were published in the

Federal Register for Friday, July 8, 1994, (59 FR 34971) relating to intercompany transfer pricing.

EFFECTIVE DATE: July 8, 1994.

FOR FURTHER INFORMATION CONTACT: Sim Seo at (202) 622-3840, (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections contains changes made to section 482 of the Internal Revenue Code.

Need for Correction

As published, the final regulations contain errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8552), which are the subject of FR Doc. 94-16456, is corrected as follows:

§ 1.482-2 [Corrected]

1. On page 35002, column 2, § 1.482-2 (a)(1)(ii)(A), introductory text, line 2, the language "indebtedness. Paragraph (e) of this" is corrected to read "indebtedness. Paragraph (a) of this".

2. On page 35002, column 2, § 1.482-2 (a)(1)(ii)(B), line 2, the language "paragraph (e) does not apply to so much" is corrected to read "paragraph (a) does not apply to so much".

3. On page 35005, columns 2 and 3, the undesignated paragraph following § 1.482-2(a)(3)(iv) is removed and § 1.482-2 (a)(3)(iv) is corrected to read as follows: