

complaint, one true copy of the nonconfidential version of the complaint shall be filed.

Note to paragraph (a)(1): The same requirements apply for the filing of a supplement or amendment to the complaint.

(2) If the complainant is seeking temporary relief, the complainant must also file:

(i) An original and eight (8) true paper copies of the nonconfidential version of the motion for temporary relief. All exhibits, appendices, and attachments to this version of the motion shall be filed in electronic form on CD-ROM, DVD, or other portable electronic media approved by the Secretary.

(ii) An original and eight (8) true paper copies of the confidential version of the motion for temporary relief. All exhibits, appendices, and attachments to this version of the motion shall be filed in electronic form on CD-ROM, DVD, or other portable electronic media approved by the Secretary; and

(iii) For each proposed respondent, one true copy of the nonconfidential version of the motion and one true copy of the confidential version of the motion along with one true copy of the nonconfidential exhibits and one true copy of the confidential exhibits filed with the motion.

Note to paragraph (a)(2): The same requirements apply for the filing of a supplement or amendment to the complaint or a supplement to the motion for temporary relief.

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Issued: September 29, 2011.

By order of the Commission.

James R. Holbein,

Secretary to the Commission.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9549]

RIN 1545-BH28

Implementation of Form 990; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document describes a correcting amendment to final regulations (TD 9549) that implement the redesigned Form 990, "Return of

Organization Exempt From Income Tax". These regulations were published in the Federal Register on Thursday, September 8, 2011 (76 FR 55746).

DATES: This correction is effective on October 6, 2011, and is applicable on September 8, 2011.

FOR FURTHER INFORMATION CONTACT: Terri Harris, (202) 622-6070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under sections 170A, 507, 509, 6033 and 6043 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9549) 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 1.509(a)-3 is amended by revising paragraph (n)(3) to read as follows:

§ 1.509(a)-3 Broadly, publicly supported organizations.

* * * * *

(n) * * *

(3) An organization that fails to meet a public support test for its first taxable year beginning on or after January 1, 2008, under the regulations in this section may use the prior test set forth in §§ 1.509(a)-3(a)(2) and 1.509(a)-3(a)(3) or § 1.170A-9(e)(2) or § 1.170A-9(e)(3) as in effect before September 9, 2008, (as contained in 26 CFR part 1 revised April 1, 2008) to determine whether the organization may be publicly supported for its 2008 taxable year based on its satisfaction of a public support test for taxable year 2007,

computed over the period 2003 through 2006.

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LaNita Van Dyke,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9549]

RIN 1545-BH28

Implementation of Form 990; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document describes a correction to final regulations (TD 9549) that implement the redesigned Form 990, "Return of Organization Exempt From Income Tax". These regulations were published in the Federal Register on Thursday, September 8, 2011 (76 FR 55746).

DATES: This correction is effective on October 6, 2011, and is applicable on September 8, 2011.

FOR FURTHER INFORMATION CONTACT: Terri Harris, (202) 622-6070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under sections 170A, 507, 509, 6033 and 6043 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9549) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9549) which were the subject of FR Doc. 2011-22614 is corrected as follows:

On page 55747, column 2, in the preamble, under the paragraph heading "Computation Period for Public Support", third paragraph of the column, line 13, the language "§ 1.170A-9(f)(9). The final regulations"