PART 1—INCOME TAXES

[2012–895 is corrected to read as follows:

9568) that was the subject of FR Doc. 2012–895, is

Correct of Publication

recordkeeping requirements.

section 482 of the Internal Revenue

subject to section 482 and methods to
determine taxable income in connection
with a cost sharing arrangement.

DATES: This correction is effective on
February 14, 2012 and is applicable
beginning December 22, 2011.

FOR FURTHER INFORMATION CONTACT:
Joseph L. Tobin at (202) 435–5265 (not
a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the
subject of these corrections are under
section 482 of the Internal Revenue
Code.

Need for Correction

As published, final regulations (TD
9568), contains errors which may prove
to be misleading and are in need of
clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and
recordkeeping requirements.

Correction of Publication

Accordingly, the final regulations (TD
9568) that was the subject of FR Doc.
2012–895 is corrected to read as follows:

PART 1—INCOME TAXES

* * * * *

Internal Revenue Service

26 CFR Part 1

[TD 9568]

RIN 1545–BI47

Section 482: Methods To Determine
Taxable Income in Connection With a
Cost Sharing Arrangement; Correction

AGENCY: Internal Revenue Service (IRS).

ACTION: Correction to notice of
correcting amendments.

SUMMARY: This document contains
corrections to a correcting amendment
(TD 9568), which was published in the
Federal Register on Wednesday,
January 25, 2012 (77 FR 3606) relating
to section 482 and methods to
determine taxable income in connection
with a cost sharing arrangement.

DATES: This correction is effective on
February 14, 2012, and is applicable
beginning December 22, 2011.

FOR FURTHER INFORMATION CONTACT:
Joseph L. Tobin at (202) 435–5265 (not
a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the
subject of these corrections are under
section 482 of the Internal Revenue
Code.

Need for Correction

As published, the correcting
amendments to final regulations (TD
9568), contains errors which may prove
to be misleading and are in need of
clarification.

Correction of Publication

Accordingly, the publication of the
correcting amendments to final
regulations. (TD 9568), which were the
subject of FR Doc. 2012–895, is
corrected as follows:

§ 1.482–7 [Corrected].

3. On page 3606, third column,
§ 1.482–7(g)(2)(v)(C), Example (i), add
three asterisks to the end of the
paragraph and remove the five asterisks
from below the paragraph.

1. On page 3606, second column,
instructional paragraph 3., item 4. the
language “4. Revising paragraph
(k)(2)(ii)(3) is corrected to read “5.
Revising paragraph (k)(2)(ii)(A)(j).”

2. On page 3606, second column,
under the instructional paragraph 3., the
language “4. Revising the fourth
sentence of paragraph (g)(4)(viii),
Example 3.” is added.

§ 1.482–7 [Corrected].

3. On page 3606, third column,
§ 1.482–7(g)(2)(v)(C), Example (i), add
three asterisks to the end of the
paragraph and remove the five asterisks
from below the paragraph.

4. On page 3606, third column,
§ 1.482–7(g)(2) after the five asterisks
following paragraph (ii) the language
“(3) * * *”, is corrected to read “(4)
* * * “.

5. On page 3606, third column,
§ 1.482–7 (g)(4)(viii), the language “(viii)
* * *” is corrected to read “(viii)
Examples, * * *”

6. On page 3606, third column,
§ 1.482–7(k)(2) below the five asterisks
following paragraph (viii), Example 3
add “(A)* * *” below “(ii)* * *” and
above “(3)” and underscore “(3)”.

Guy R. Traynor,
Federal Register Liaison, Legal Processing
Division, Publication & Regulation Branch,
Associate Chief Counsel (Procedure and
Administration).

[FR Doc. 2012–3353 Filed 2–13–12; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9568]

RIN 1545–BI47

Section 482: Methods To Determine
Taxable Income in Connection With a
Cost Sharing Arrangement; Correction

AGENCY: Internal Revenue Service (IRS).

ACTION: Correction to notice of
correcting amendments.

SUMMARY: This document contains
corrections to a correcting amendment
(TD 9568), which was published in the
Federal Register on Wednesday,
January 25, 2012 (77 FR 3606) relating
to section 482 and methods to
determine taxable income in connection
with a cost sharing arrangement.

DATES: This correction is effective on
February 14, 2012, and is applicable
beginning December 22, 2011.

FOR FURTHER INFORMATION CONTACT:
Joseph L. Tobin at (202) 435–5265 (not
a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the
subject of these corrections are under
section 482 of the Internal Revenue
Code.

Need for Correction

As published, the correcting
amendments to final regulations (TD
9568), contains errors which may prove
to be misleading and are in need of
clarification.

Correction of Publication

Accordingly, the publication of the
correcting amendments to final
regulations. (TD 9568), which were the
subject of FR Doc. 2012–895, is
corrected as follows:

§ 1.482–7 [Corrected].

3. On page 3606, third column,
§ 1.482–7(g)(2)(v)(C), Example (i), add
three asterisks to the end of the
paragraph and remove the five asterisks
from below the paragraph.

4. On page 3606, third column,
§ 1.482–7(g)(2) after the five asterisks
following paragraph (ii) the language
“(3) * * *”, is corrected to read “(4)
* * * “.

5. On page 3606, third column,
§ 1.482–7 (g)(4)(viii), the language “(viii)
* * *” is corrected to read “(viii)
Examples, * * *”

6. On page 3606, third column,
§ 1.482–7(k)(2) below the five asterisks
following paragraph (viii), Example 3
add “(A)* * *” below “(ii)* * *” and
above “(3)” and underscore “(3)”.

Guy R. Traynor,
Federal Register Liaison, Legal Processing
Division, Publication & Regulation Branch,
Associate Chief Counsel (Procedure and
Administration).

[FR Doc. 2012–3353 Filed 2–13–12; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation
and Enforcement

30 CFR Part 943

[SATS Nos. TX–061–FOR; TX–062–FOR;
TX–063–FOR; Docket No. OSM–2011–0007]

Texas Regulatory Program

AGENCY: Office of Surface Mining
Reclamation and Enforcement, Interior.

ACTION: Final rule; approval of
amendment.

SUMMARY: We, the Office of Surface
Mining Reclamation and Enforcement
(OSM), are approving three amendments
to the Texas regulatory program under
the Surface Mining Control and
Reclamation Act of 1977 (SMCRA or the
Act). Texas at its own initiative
submitted three separate amendments to
its program: SATS Nos. TX–061–FOR,
TX–062–FOR, and TX–063–FOR. Texas
proposed revisions in TX–061–FOR by