(2) Service information identified in this AD that is not incorporated by reference is available at the addresses specified in paragraphs (u)(3) and (u)(4) of this AD.

(u) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference (IBR) of the service information listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this service information as applicable to do the actions required by this AD, unless this AD specifies otherwise.

(i) Airbus Alert Operators Transmission A57N006–14, Revision 01, dated February 16, 2015.

(ii) Reserved.

(3) For service information identified in this AD, contact Airbus, Airworthiness Office—EIAS, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France; telephone +33 5 61 93 36 96; fax +33 5 61 93 44 51; email *account.airworth-eas@airbus.com;* Internet *http://www.airbus.com.*

(4) You may view this service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425–227–1221.

(5) You may view this service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: *http://www.archives.gov/federal-register/cfr/ibr-locations.html.*

Issued in Renton, Washington, on April 14, 2015.

Michael Kaszycki,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2015–09465 Filed 4–24–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9717]

RIN 1545–BL77

Allocation of Controlled Group Research Credit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9717) that were published in the **Federal Register** on Friday, April 3, 2015 (80 FR 18096). The final regulations are relating to the allocation of the credit for increasing research activities (research credit) to corporations and trades or businesses under common control (controlled groups).

DATES: This correction is effective April 27, 2015 and applicable April 3, 2015.

FOR FURTHER INFORMATION CONTACT: James Holmes at (202) 317–4137 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9717) that are the subject of this correction is under section 41 of the Internal Revenue Code.

Need for Correction

As published, the final regulation (TD 9717) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulation (TD 9717), that are the subject of FR Doc. 2015–07331, are corrected as follows:

1. On page 18096, in the preamble, under paragraph heading ''Background,'' the last line, ''Act'' is corrected to read ''American Taxpayer Relief Act of 2012, PL 112–240, H. R. 8 (the ''Act'').

2. On page 18097, in the third column, under the paragraph heading ''Explanation of Provisions'', the first full paragraph, fourth line of the paragraph, ''credit determined under 41(a) for a'' is corrected to read ''credit determined under section 41(a) for a''.

Martin V. Franks,

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

[FR Doc. 2015–09604 Filed 4–24–15; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9715]

RIN 1545–BH31

Regulations Revising Rules Regarding Agency for a Consolidated Group; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9715) that were published in the **Federal Register** on April 1, 2015 (80 FR 17314). The final regulations are regarding the agent for an affiliated group of corporations that files a consolidated return (consolidated group).

DATES: This correction is effective on April 27, 2015 and applicable April 1, 2015.

FOR FURTHER INFORMATION CONTACT: Gerald Fleming at (202) 317–6975 or Richard M. Heinecke at (202) 317–6065 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9715) that are the subject of this correction is under section 1502 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9715) contain errors that 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, 26 CFR part 1 is corrected by making the following correcting amendments:

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 1.1502–77 is amended by revising the second sentence of paragraph (c)(1) and the first sentence of paragraph (g) to read as follows:

§ 1.1502–77 Agent for the group.

* * * * *

(c) * * * (1) * * * Except as specifically provided otherwise in this paragraph (c), any entity that is an agent pursuant to paragraph (c)(3) of this section (agent following group structure change), paragraph (c)(5) of this section (agent designated by agent terminating without default successor), paragraph (c)(6) of this section (agent designated by Commissioner), or paragraph (c)(7) of this section (agent designated by resigning agent), or any entity subsequently serving as agent following such agent, acts as an agent for and under the same terms and conditions that apply to a common parent. * * *

* * * * *

(g) *Examples.* Unless otherwise indicated, all entities are domestic and have a calendar year taxable year, and each of P, S, S–1, S–2, S–3, T, U, V, W,