

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT****24 CFR Part 3280**

[Docket No. FR-6149-C-03]

RIN 2502-AJ49

**Manufactured Home Construction and Safety Standards; Correction****AGENCY:** Office of General Counsel, HUD.**ACTION:** Final rule; correction.

**SUMMARY:** HUD is correcting a final rule published in the **Federal Register** on January 12, 2021, entitled, “Manufactured Home Construction and Safety Standards”. The final rule amends the Federal Manufactured Home Construction and Safety Standards (the Construction and Safety Standards) by adopting the third set of recommendations made to HUD by the Manufactured Housing Consensus Committee (MHCC), as modified by HUD.

**DATES:** Effective March 15, 2021.**FOR FURTHER INFORMATION CONTACT:**

Aaron Santa Anna, Associate General Counsel for Legislation and Regulations, Department of Housing and Urban Development, 451 7th Street SW, Room 10238, Washington, DC 20410; telephone number 202-708-1793 (this is not a toll-free number). Persons with hearing or speech impairments may access this number through TTY by calling the toll-free Federal Information Relay Service at 800-877-8339 (this is a toll-free number).

**SUPPLEMENTARY INFORMATION:** On January 12, 2021 (86 FR 2496) (FR Doc. 2020-28227), HUD issued a final rule amending the Federal Manufactured Home Construction and Safety Standards (the Construction and Safety Standards) by adopting the third set of recommendations made to HUD by the Manufactured Housing Consensus Committee (MHCC), as modified by HUD. The adoption of the third set of recommendations revised the Manufactured Housing Construction and Safety Standards codified in title 24 of the Code of Federal Regulations, including those at part 3280. This notice corrects two inadvertent errors, one in an amendatory instruction, and one in the regulatory text.

In amendatory instruction 16, for 24 CFR part 3280, on page 2520 second column, the amendatory instruction states, “In § 3280.305, revise paragraphs (a), (e)(1), (g)(6), and (h)(5) to read as follows:” The amendatory instruction for paragraphs (a), (e)(1), and (g)(6) are

correct. However, paragraph (h) only contains paragraphs (1)–(4) and there is no paragraph (h)(5) to revise.

Second, § 3280.305, paragraph (h)(5) incorrectly states, “. . . provided that the requirements in paragraphs (h)(5)(i) through (v) of this section are met.” Paragraph (h)(5) contains only four paragraphs (i) through (iv).

**Corrections**

In the **Federal Register** of January 12, 2021, in FR Doc. 2020-28227, the following corrections are made:

**§ 3280.305 [Corrected]**

- 1. On page 2520, in the second column, in part 3280, in amendment 16, the instruction “In § 3280.305, revise paragraphs (a), (e)(1), (g)(6), and (h)(5) to read as follows:” is corrected to read, “In § 3280.305, revise paragraphs (a), (e)(1), and (g)(6) and add paragraph (h)(5) to read as follows:”.
- 2. On page 2520, in the third column, in § 3280.305, in paragraph (h)(5) introductory text, the paragraph reference “(h)(5)(i) through (v)” is corrected to read “(h)(5)(i) through (iv)”.

**Aaron Santa Anna,**

*Associate General Counsel for Legislation and Regulations.*

[FR Doc. 2021-03155 Filed 2-19-21; 8:45 am]

**BILLING CODE 4210-67-P****DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[TD 9935]

RIN 1545-BP02

**Statutory Limitations on Like-Kind Exchanges; Correction****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to the final regulations (Treasury Decision 9935) that were published in the **Federal Register** on Wednesday, December 2, 2020. The final regulations providing guidance under section 1031 of the Internal Revenue Code (Code) to implement recent statutory changes to that section.

**DATES:** These corrections are effective on February 22, 2021 and is applicable on December 2, 2020.

**FOR FURTHER INFORMATION CONTACT:** Edward C. Schwartz at (202) 317-4740, or Suzanne R. Sinno at (202) 317-4718 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations (TD 9935) that are the subject of this correction are issued under section 1031 of the Internal Revenue Code.

**Need for Correction**

As published the final regulations (TD 9935) contain errors that needs to be corrected.

**Correction of Publication**

Accordingly, the final regulations (TD 9935), that are the subject of FR Doc. FR Doc. 2020-26313, published on December 2, 2020 (85 FR 77365), are corrected to read as follows:

1. On page 77374, in the third column, the fifth line from the top of the first full paragraph; and the eighteenth line from the bottom of the paragraph, the language “exchange to” is corrected to read “exchanges to”; and “after” is corrected to read “before”.

2. On page 77375, in the first column, the tenth line from the top, and the fifth and sixth line from the bottom of the second full paragraph, the language “located (local law test).” is corrected to read “located.”; and “mines” is corrected to read “mines,” and “wells” is corrected to read “wells,”.

3. On page 77375, in the third column, the twenty-third line and the second sentence from the bottom of the first partial paragraph, the language “relative” is corrected to read “relative to”; and “Under the proposed regulations, the intangible asset, such as mineral extraction rights or timber cutting rights, that produces income other than for the use or occupancy of space and would not be considered real property.” is corrected to read “Under the proposed regulations, intangible assets, such as mineral extraction rights or timber cutting rights, that produce income other than for the use or occupancy of space would not be considered real property.”

4. On page 77376, in the second column, the eleventh line from the top of the first partial paragraph, the language “exchange” is corrected to read “exchanges”.

5. On page 77376, in the second column, the eighth line from the top of the third full paragraph, the language “numbers” is corrected to read “number”.

6. On page 77376, in the third column, the fourteenth and fifteenth lines from the bottom of the first partial paragraph, the language “numbers for those forms” is corrected to read “number for the form”.