

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG–116017–24]

RIN 1545–BR36

**Administrative Requirements for an Election To Exclude Applicable Unincorporated Organizations From the Application of Subchapter K; Correction****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking and public hearing; correction.

**SUMMARY:** This document contains corrections to REG–116017–24, which was published in the **Federal Register** on Wednesday, November 20, 2024. REG–116017–24 contained proposed regulations that would provide certain administrative requirements for unincorporated organizations taking advantage of modifications to the rules governing elections to be excluded from the application of partnership tax rules.

**DATES:** Written or electronic comments are still being accepted and must be received by January 21, 2025. A public hearing on the proposed regulations has been scheduled for February 7, 2025, at 10 a.m. Eastern Standard Time (EST). Requests to speak and outlines of topics to be discussed at the public hearing must be received by January 21, 2025.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–116017–24) by following the online instructions for submitting comments. Requests for the public hearing must be submitted as prescribed in the “Comments and Public Hearing” section of the notice of proposed rulemaking published on November 20, 2024 (89 FR 91617). Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comments submitted to the IRS’s public docket. Send paper submissions to: CC:PA:01:PR (REG–116017–24), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, contact Cameron Williamson at (202) 317–6684; and concerning submissions of comments and/or the public hearing,

contact the Publications and Regulations Section at (202) 317–6901 (not toll-free numbers) or by email to [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred).

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

The notice of proposed rulemaking (REG–116017–24) that is the subject of this correction is under sections 761(a), 6031(a), 6417(d) and (h), and 7805(a) of the Internal Revenue Code.

**Correction of Publication**

Accordingly, FR Doc. 2024–26962 (REG–116017–24), appearing on page 91617 in the **Federal Register** on Wednesday, November 20, 2024, is corrected as follows:

1. On page 91619, in the third column, in the first full paragraph, in the seventh line down from the top of the paragraph, the language “modifications for” is removed.

**Kalle L. Wardlow,**

*Federal Register Liaison, Publications & Regulations Section, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2024–29653 Filed 12–17–24; 8:45 am]

**BILLING CODE 4830–01–P****DEPARTMENT OF EDUCATION****34 CFR Chapter III**

[Docket ID ED–2024–OSERS–0131]

**Proposed Priority and Requirements—Innovative Rehabilitation Training Program****AGENCY:** Office of Special Education and Rehabilitative Services, Department of Education.**ACTION:** Proposed priority and requirements.

**SUMMARY:** The Department of Education (Department) proposes a priority and requirements under the Innovative Rehabilitation Training program, Assistance Listing Number 84.263G. The Department may use the proposed priority and requirements for competitions in fiscal year (FY) 2025 and later years. We take this action to promote the development of innovative and improved methods of training on promising vocational rehabilitation (VR) counseling, engagement, and service delivery strategies and practices to State VR agency personnel or other public or non-profit rehabilitation professionals and paraprofessionals (including those enrolled in master’s or bachelor’s level rehabilitation programs) to provide quality VR and supported employment services that lead to quality employment

outcomes for individuals with disabilities.

**DATES:** We must receive your comments on or before January 17, 2025.

**ADDRESSES:** Comments must be submitted via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov). However, if you require an accommodation or cannot otherwise submit your comments via [www.regulations.gov](http://www.regulations.gov), please contact the program contact person listed under **FOR FURTHER INFORMATION CONTACT**. The Department will not accept comments submitted by fax or by email, or comments submitted after the comment period closes. To ensure the Department does not receive duplicate copies, please submit your comments only once. In addition, please include the Docket ID at the top of your comments.

*Federal eRulemaking Portal:* Go to [www.regulations.gov](http://www.regulations.gov) to submit your comments electronically. Information on using *Regulations.gov*, including instructions for accessing agency documents, submitting comments, and viewing the docket, is available on the site under “FAQ.”

*Note:* The Department’s policy is generally to make comments received from members of the public available for public viewing in their entirety on the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov). Therefore, commenters should be careful to include in their comments only information that they wish to make publicly available.

**FOR FURTHER INFORMATION CONTACT:** Felipe Lulli, U.S. Department of Education, 400 Maryland Avenue SW, Room 4A10, Washington, DC 20202. Telephone: (202) 987–0128. Email: [84.263G@ed.gov](mailto:84.263G@ed.gov).

A brief summary of the proposed rule is available at [www.regulations.gov/docket/ED-2024-OSERS-0131](http://www.regulations.gov/docket/ED-2024-OSERS-0131).

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7–1–1.

**SUPPLEMENTARY INFORMATION:**

*Invitation to Comment:* We invite you to submit comments regarding the proposed priority and requirements. To ensure that your comments have maximum effect in developing the final priority and requirements, we urge you to clearly identify the specific section of the proposed priority and requirements that each comment addresses.

We are particularly interested in comments about whether the proposed priority and requirements would be challenging for new applicants to meet and, if so, how the proposed priority