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# Section 6662—Imposition of the Accuracy-Related Penalty; Correction

## Notice 97-55

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (T.D. 8656[1996-1 C.B. 329]) in the Code of Federal Regulations, which were published in the **Federal Register** on Friday, February 9, 1996 (61 FR 4876). The final regulations provide guidance on the imposition of the accuracy related penalty.

EFFECTIVE DATE: February 9, 1996.

As published, T.D. 8656 contains an error that may prove to be misleading and is in need of clarification.

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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 \* \* \*

### § 1.6662-6 [Corrected]

Par. 2. In § 1.6662-6, paragraph (d)(2)-(ii)(E) is amended by removing the language “§1.482-1(e)(2)(ii)(B)” from the last sentence and adding the language “§1.482-1(e)(2)(iii)(B)” in its place.

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