

# Substantiation of Business Expenses; Correction

## Announcement 2000-26

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This correction relates to final regulations (T.D. 8864, 2000-7 I.R.B. 614), which were published in the **Federal Register** on Wednesday, January 26, 2000 (65 FR 4121), relating to certain business expenses under section 274 of the Internal Revenue Code affecting individuals and other taxpayers who claim or reimburse certain business expenses.

DATES: This correction is effective January 26, 2000.

FOR FURTHER INFORMATION CONTACT: Edwin B. Cleverdon at (202) 622-4920 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

### Background

The final regulations that are the subject of this correction are under section 274 of the Internal Revenue Code.

### Need for Correction

As published, the final regulations (TD 8864) contain an omission in need of correction.

### Correction of Publication

Accordingly, the publication of the final regulations in TD 8864, which were the subject of FR Doc. 00-1382, is corrected as follows:

#### §1.274-5 [Corrected]

1. On page 4123, column 1, in §1.274-5(c), add paragraphs (c)(3) through (7) to read as follows:

*§1.274-5 Substantiation requirements.*

\* \* \* \* \*

(c) \* \* \*

(3) through (7) [Reserved]. For further guidance, see §1.274-5T(c)(3) through (7).

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Dale D. Goode,  
*Federal Register Liaison,  
Assistant Chief Counsel (Corporate).*