



SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 513 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8874) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8874), which were the subject of FR Doc. 00-2154, is corrected as follows:

1. On page 5772, in the first column, under the caption “**Background**”, in the last line of the first paragraph, the language, “circumstances test in four situations” is corrected to read “circumstances test”.

§1.513-7 [Corrected]

2. On page 5774, third column, in §1.513-7(b) *Example 7*, line 10, the language, “contribution to W of q dollars. Each year, W” is corrected to read “contribution to W of \$q. Each year, W”.

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Travel and Tour Activities of Tax-Exempt Organizations; Correction

Announcement 2000-29

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (T.D. 8874, 2000-8 I.R.B. 644), which were published in the **Federal Register** on Monday, February 7, 2000 (65 FR 5771), clarifying when the travel and tour activities of tax-exempt organizations are substantially related to the purposes of which exemptions was granted.

DATES: This correction is effective February 7, 2000.

FOR FURTHER INFORMATION CONTACT: Robin Ehrenberg at (202) 622-6080 (not a toll-free number).