

Compensatory Stock Options Under Section 482; Correction

Announcement 2002-81

AGENCY: Internal Revenue Service
(IRS), Treasury.

ACTION: Correction to notice of
proposed rulemaking and notice of
public hearing.

SUMMARY: This document contains cor-
rections to a notice of proposed rulemak-
ing and notice of public hearing (REG-
106359-02, 2002-34 I.R.B. 405) published
in the **Federal Register** on Monday, July
29, 2002 (67 FR 48997) that provides guid-
ance regarding the application of the rules
of section 482 governing qualified cost shar-
ing arrangements.

FOR FURTHER INFORMATION
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SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the
subject of these corrections are under sec-
tion 355(e) of the Internal Revenue Code.

Need for Correction

As published, REG-106359-02,
2002-34 I.R.B. 405, contains errors which
may prove to be misleading and are in need
of clarification.

Correction of Publication

Accordingly, the publication of the
(REG-106359-02, 2002-34 I.R.B. 405),
which is the subject of FR Doc. 02-19126
is corrected as follows:

1. On page 49001, column 2, in the pre-
amble under the paragraph heading “Com-
ments and Public Hearing”, first full
paragraph, line 2, the language “for Octo-
ber 21, 2002, at 10 a.m., in” is corrected
to read “for November 20, 2002, at 10 a.m.,
in”.

2. On page 49001, column 2, in the pre-
amble under the paragraph heading “Com-
ments and Public Hearing”, second
paragraph, third line from the bottom, the

language “September 30, 2002. A period of
10” is corrected to read “October 30, 2002.
A period of 10”.

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(Filed by the Office of the Federal Register on August 14,
2002, 8:45 a.m., and published in the issue of the Federal Reg-
ister for August 15, 2002, 67 F.R. 53327)