



(IRS), Treasury.

ACTION: Correction to the notice of proposed rulemaking.

SUMMARY: This document contains corrections to proposed regulations (REG-113572-99, 2000-7 I.R.B. 624) which were published in the Federal Register on Thursday, January 27, 2000 (65 F.R. 4388), relating to qualified transportation fringe benefits.

FOR FURTHER INFORMATION CONTACT: John Richards at (202)622-6040 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of these corrections reflect the changes to the law made by the Energy Policy Act of 1992, the Taxpayer Relief Act of 1997, and the Transportation Equity Act for the 21st Century.

Need for Correction

As published, this notice of proposed rulemaking contains errors in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-113572-99), which was the subject of FR Doc. 00-1859, is corrected as follows:

§1.132-9 [Corrected]

1. On page 4392, column 2, §1.132-9(b), A-7, paragraph (d), line 3, the language “Q/A7” is corrected to read “Q-A-7”.

2. On page 4293, column 1, §1.132-9(b), Q-11, line 2, the language “fringes be provided pursuant to a” is corrected to read “fringes be provided to employees pursuant to a”.

3. On page 4393, column 3, §1.132-9(b), A-14, paragraph (d), line 4, the language “paragraph (a)(3) of the Q/A-14, an” is corrected to read “paragraph (c) of this Q/A-14, an”.

4. On page 4395, column 1, §1.132-9(b), Q-16, paragraph (d)(2), line 8, the language “that it will be used it during the month.” is corrected to read “that it will be used during the month.”.

5. On page 4395, column 2,

§1.1320-9(b), A-21, paragraph (a), line 2, the language “Employer-and” is corrected to read “Employer and”.

6. On page 4395, column 2, §1.132-9(b), A-21, paragraph (b), line 8, the language “132(f)(5)(B) and Q/A2- of this section.” is corrected to read “132(f)(5)(B) and Q/A-2 of this section.”.

7. On page 4396, column 1, §1.132-9(b), A-22, paragraph (b), line 7, the language “monthly limit under section 132(f) are” is corrected to read “monthly limit under section 132(f) is”.

8. On page 4396, column 3, the title of the official signing the document, “Commissioner of Internal Revenue” is corrected to read “Deputy Commissioner of Internal Revenue Service”.

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**Qualified Transportation Fringe
Benefits; Correction**

Announcement 2000-41

AGENCY: Internal Revenue Service