

Agent for Consolidated Group; Correction

Announcement 2003-8

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (T.D. 9002, 2002-29 I.R.B. 120 [67 FR 43538]) that were published in the **Federal Register** on Friday, June 28, 2002, regarding the agent for subsidiaries of an affiliated group that files a consolidated return.

DATES: This correction is effective June 28, 2002.

FOR FURTHER INFORMATION CONTACT: Gerald B. Fleming, (202) 622-7770, or George R. Johnson, (202) 622-7930 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under sections 1502 and 6402(j) of the Internal Revenue Code.

Need for Correction

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

Correction of Publication

Accordingly, the publication of the final regulations (T.D. 9002), that were the subject of FR Doc. 02-16399, is corrected as follows:

§ 1.1502-77T [Corrected]

1. On page 43544, column 3, § 1.1502-77T [Removed], line 7, the language “year (or agent designated under” is corrected to read “year (or substitute agent designated under”.

§ 602.101 [Corrected]

2. On page 43545, column 1, the amendatory language for paragraph 12 and § 602.101(b) is corrected to read as follows:

12. Section 602.101(b) is amended by removing the entries “1.1502-77..... 1545-0123” and “1.1502-77T..... 1545-1046” and adding new entries for §§ 1.1502-77 and 1.1502-77A in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

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(b)* * *

CFR part or section where
identified and described

Current OMB
control No.

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1.1502-77..... 1545-1699

1.1502-77A..... 1545-0123

1545-1046

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2002, 8:45 a.m., and published in the issue of the Federal Reg-
ister for December 19, 2002, 67 F.R. 77678)