

Accordingly, 26 CFR part 602 is corrected by making the following correcting amendment:

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Paragraph 1. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 2. In §602.101, paragraph (b) is amended by removing the entry for §301.9100-1 from the table and adding entries for §§301.9100-2 and 301.9100-3 to the table in numerical order 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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301.9100-2	1545-1488
301.9100-3	1545-1488
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Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections; Correction

Announcement 99-73

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (T.D. 8742, 1998-5 I.R.B. 4), which were published in the **Federal Register** on Wednesday, December 31, 1997 (62 F.R. 68167), providing the procedures for requesting an extension of time to make certain elections under the Internal Revenue Code.

DATES: This correction is effective December 31, 1997.

FOR FURTHER INFORMATION CONTACT: Cheryl Lynn Oseekey (202) 622-4970 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Sections 301.9100-2 and 301.9100-3 of the Procedure and Administration Regulations are the subject of these corrections. These regulations require information to be collected from taxpayers seeking to obtain from the Commissioner extensions of time to make certain elections.

Need for Correction

As published, final regulations (T.D. 8742) contain errors which may prove to be misleading and are in need of clarification.