

Inflation Adjusted Items for 2001

Announcement 2002-5

This announcement reflects the correction of an error in Rev. Proc. 2001-13 (2001-3 I.R.B. 337) which sets forth inflation adjusted items for 2001. In section 2.15, regarding expatriation to avoid tax, the average annual net income tax figure of \$115,000 is changed to \$116,000, and the net worth figure of \$579,000 is changed to \$580,000.