

## Part IV - Items of General Interest

### CPI Adjustment for Below-market Loans for 2001; Correction.

#### Announcement 2001-19

As published, Rev. Rul. 2000-56, 2000-52 I.R.B. 598, which lists the inflation-adjusted amounts that a taxpayer may lend to a qualified continuing care facility without incurring imputed interest under ' 7872(g) of the Internal Revenue Code for years 1987-2001, contained a numerical error. Table 1 of Rev. Rul. 2000-56 incorrectly lists the year 2001 inflation-adjusted limit under ' 7872(g)(2) as \$144,111. Section 7872(g)(5)(A) of the Code requires any increase in the dollar amount of this inflation adjustment to be rounded to the nearest multiple of \$100. Accordingly, the corrected year 2001 inflation-adjusted limit under ' 7872(g)(2) contained in Table 1 of Rev. Rul. 2000-56 is \$144,100.

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