

and/or address requires a two step correction. It should read incorrect TIN or payee name requires a two step correction.

In the Payee 'B' Record, two new Payment Amount Fields, F and G were added. These amount fields were added in anticipation of expanded reporting requirements on certain information returns. Currently, there are no corresponding Amount Codes in the Payer 'A' Record. Filers must allow for these amount fields in their Payee 'B' Records and like any unused amount fields they must be zero filled. In addition, in Part C, Sec. 7, .01 the last two sentences should read: 'In the "B" Record, the filer **must** allow for all *sixteen* Payment Amount Fields. **For those fields not used, enter "0s" (zeros).**' These statements also apply to the End of Payer 'C' Record and the State Totals 'K' Record.

For Form 5498, Payee 'B' Record, Special Data Entries, positions 663-722, the Note about delayed contributions for U.S. Armed Forces should have been deleted. Form 5498 now has specific fields and codes for many types of reporting for Armed Forces personnel. The Special Data Entry field can still be used for any reporting not covered in the new reporting fields.

If you have any questions regarding the announcement or the information in Publication 1220, *Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G, Electronically*, revised July 2009, call toll-free 866-455-7438.

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2009-72

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer

qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on October 13, 2009, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

A New Horizon, Credit Counseling Services Inc
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Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangible Property; Apportionment of Stewardship Expense; Correction

Announcement 2009-73

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (T.D. 9456, 2009-33 I.R.B. 188) that were published in the **Federal Register** on Tuesday, August 4, 2009 (74 FR 38830) providing guidance

regarding the treatment of controlled services transactions under section 482 and the allocation of income from intangible property, in particular with respect to contributions by a controlled party to the value of intangible property owned by another controlled party. These final regulations modify regulations under section 861 concerning stewardship expenses to be consistent with the changes made to the guidance under section 482.

DATES: This correction is effective on September 9, 2009, and is applicable on August 4, 2009.

FOR FURTHER INFORMATION CONTACT: Carol B. Tan or Gregory A. Spring, (202) 435-5265 for matters relating to section 482, or Richard L. Chewning, (202) 622-3850 for matters relating to stewardship expenses (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this document are under sections 482, 861, 6038, and 6662 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (T.D. 9456) contains 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. 9456), which was the subject of FR Doc. E9-18326, is corrected as follows:

1. On page 38830, column 1, in the title, the language "Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangible Property; Stewardship Expense" is corrected to read "Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangible Property; Apportionment of Stewardship Expense".

2. On page 38830, column 3, in the preamble, under the paragraph heading "Background", first paragraph of the column, third line from the bottom of the