

Relief From Joint and Several Liability; Correction

Announcement 2002-83

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations (T.D. 9003, 2002-32 I.R.B. 294) that were published in the **Federal Register** on Thursday, July 18, 2002 (67 FR 47278), relating to relief from joint and several liability.

DATES: This correction is effective July 18, 2002.

FOR FURTHER INFORMATION CONTACT: Charles A. Hall (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction is under section 6015 of the Internal Revenue Code.

Need for Correction

As published, the final regulations contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (T.D. 9003), that were the subject of FR Doc. 02-17866, is corrected as follows:

On page 47294, column 3, § 1.6015-5(b)(3), line 10, the language “CDP hearing procedures under sections” is corrected to read “CDP hearing procedures under section”.

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