

FOR FURTHER INFORMATION CONTACT:

Johanna Som de Cerff or Zoran Stojanovic at (202) 317-6980 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9741) that are the subject of this correction are under section 141 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9741) contains an error that may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 1.141-15 is amended by revising paragraph (l)(1) to read as follows:

§ 1.41-15 Effective/applicability dates.

* * * * *

(l) * * * (1) *In general.* Except as otherwise provided in this section, §§ 1.141-1(e), 1.141-3(g)(2)(v), 1.141-6, 1.141-13(d), and 1.145-2(b)(4), (b)(5), and (c)(2) apply to bonds that are sold on or after January 25, 2016, and to which the 1997 regulations (as defined in paragraph (b)(1) of this section) apply.

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Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2015-30322 Filed 11-27-15; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9741]

RIN 1545-BB23; 1545-BC07; 1545-BH48

General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9741) that were published in the **Federal Register** on Tuesday, October 27, 2015 (80 FR 65637). The final regulations on allocation and accounting, and certain remedial actions, for purposes of the private activity bond restrictions under section 141 of the Internal Revenue Code that apply to tax-exempt bonds issued by State and local governments.

DATES: This correction is effective November 30, 2015 and applicable October 27, 2015.

FOR FURTHER INFORMATION CONTACT: Johanna Som de Cerff or Zoran Stojanovic at (202) 317-6980 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9741) that are the subject of this correction are under sections 141 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9741) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9741), that are subject to FR Doc. 2015-27328, are corrected as follows:

1. On page 65641, in the preamble, third column, the second and third sentences of the first full paragraph, under paragraph heading “*Anticipatory Redemptions*,” the language “This allows targeting of funds other than tax-exempt bond proceeds to finance portions of projects that are expected to be used for private business use in the future. The intent of this proposed rule is to encourage retirement of tax-exempt bonds before the occurrence of nonqualified use.” is corrected to read “This would have allowed targeting of

funds other than tax-exempt bond proceeds to finance portions of projects that are expected to be used for private business use in the future. The intent of this proposed rule was to encourage retirement of tax-exempt bonds before the occurrence of nonqualified use”.

2. On page 65642, in the preamble, first column, first sentence of the third full paragraph, under paragraph heading “*Nonqualified Bonds*,” the language “Commenters generally agreed with the proposed change that allows any bonds of any issue to be treated as the” is corrected to read “Commenters generally agreed with the proposed change that allows any bonds of an issue to be treated as the”.

Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2015-30321 Filed 11-27-15; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF DEFENSE**Office of the Secretary****32 CFR Part 88**

[Docket ID: DOD-2013-OS-0236]

RIN 0790-AJ17

Transition Assistance Program (TAP) for Military Personnel

AGENCY: Under Secretary of Defense for Personnel and Readiness, DoD.

ACTION: Interim final rule.

SUMMARY: This rule establishes policy, assigns responsibilities, and prescribes procedures for administration of the DoD Transition Assistance Program (TAP). The goal of TAP is to prepare all eligible members of the Military Services for a transition to civilian life, including preparing them to meet Career Readiness Standards (CRS). The TAP provides information and training to ensure Service members leaving Active Duty and eligible Reserve Component Service members being released from active duty are prepared for their next step in life whether pursuing additional education, finding a job in the public or private sector, starting their own business or other form of self-employment, or returning to school or an existing job. Service members receive training to meet CRS through the Transition GPS (Goals, Plans, Success) curricula, including a core curricula and individual tracks focused on Accessing Higher Education, Career Technical Training, and Entrepreneurship.