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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–151416–06]

RIN 1545–BG21

Certain Distributions Treated as Sales or Exchanges; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG–151416–06) that was published in the **Federal Register** on Monday, November 3, 2014 (79 FR 65151), that prescribe how a partner should measure its interest in a partnership's unrealized receivables and inventory items, and that provide guidance regarding the tax consequences of a distribution that causes a reduction in that interest.

DATES: Written or electronic comments and request for a public hearing for the notice of proposed rulemaking at 79 FR 65151, November 3, 2014, are still being accepted and must be received by February 2, 2015.

FOR FURTHER INFORMATION CONTACT: Allison R. Carmody, at (202) 317–5279 or Frank J. Fisher, at (202) 317–6850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking published Monday, November 3, 2014 (79 FR 65151), is under section 751(b) of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG–151416–06) contains errors that are misleading and are in need of clarification.

Correction to Publication

Accordingly, the notice of proposed rulemaking, FR Doc. 2014–25487, beginning on page 65151 in the issue of November 3, 2014, is corrected as follows:

■ 1. On page 65152, in the preamble, second column, twenty-fifth line from the top of the column, the language ''example, Rev. Rul. 84–102 (84–102 CB'' is corrected to read ''example, Rev. Rul. 84–102 (1984–2 CB''.

■ 2. On page 65154, in the preamble, second column, sixth line from the bottom of the second full paragraph, the language ''751(b) in situations in which 751(b)'' is corrected to read ''751(b) in situations in which section 751(b)''.

■ 3. On page 65155, in the preamble, third column, first and second lines from the bottom of the first full paragraph, the language ''must disclose its position on Form 8275, Disclosure Statement.'' is corrected to read ''must disclose its position on Form 8275–R, Regulation Disclosure Statement.''.

§ 1.751–1 [Corrected]

■ 4. On page 65160, second column, sixteenth line of paragraph (b)(2)(ii), the language ''takes into account any section 743 basis'' is corrected to read ''takes into account any section 743(b) basis''.

■ 5. On page 65160, third column, ninth line of paragraph (b)(2)(iii)(A), the language ''taking into account any section 743'' is corrected to read ''taking into account any section 743(b)''.

■ 6. On page 65163, second column, the twenty-fourth through the twenty-sixth lines of paragraph (f), the language ''this section consistently for all partnership sales, exchanges, and distributions, including for any'' is corrected to read ''this section, and proposed § 1.704–1(b)(2)(iv)(f), consistently for all partnership sales, exchanges, and distributions occurring on or after November 3, 2014, including for any''.

■ 7. On page 65165, second column, paragraph (g) *Example 4.* (ii)(B), the eleventh line, the language ''immediately before the distribution are $25'' is corrected to read ''immediately before the distribution is $25''.

§ 1.755–1 [Corrected]

■ 8. On page 65172, second column, paragraph (c)(2)(vi), the twentieth line, the language ''and (v), would have applied if no'' is corrected to read ''or (v), would have applied if no''.

■ 9. On page 65173, first column, paragraph (c)(6) *Example 2.* (vi)(D), the second line, the language ''$9 remaining section 743(b) adjustments is'' is corrected to ''$9 remaining section 743(b) adjustment is''.

■ 10. On page 65173, first column, paragraph (c)(6) *Example 2.* (vi)(D), the eighth line from the bottom of the paragraph, the language ''section 743(b) adjustments is not taken into'' is corrected to ''section 743(b) adjustment is not taken into''.

Martin V. Franks,

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

[FR Doc. 2015–01258 Filed 1–23–15; 8:45 am]

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 199

[DOD–2012–HA–0146]

RIN 0720–AB47

TRICARE; Reimbursement of Long Term Care Hospitals

AGENCY: Office of the Secretary, Department of Defense (DoD).

ACTION: Proposed rule.

SUMMARY: This proposed rule requests public comment on proposed implementation for Long Term Care Hospitals (LTCHs) the statutory provision at title 10, United States Code (U.S.C.), section 1079(j)(2) that TRICARE payment methods for institutional care be determined, to the extent practicable, in accordance with the same reimbursement rules as those that apply to payments to providers of services of the same type under Medicare. This proposed rule sets forth the proposed regulation modifications necessary to implement a TRICARE reimbursement methodology similar to that applicable to Medicare beneficiaries for inpatient services provided by LTCHs.

DATES: Written comments received at the address indicated below by March 27, 2015 will be accepted.

ADDRESSES: You may submit comments, identified by docket number or Regulatory Information Number (RIN) and title, by either of the following methods:

The Web site: *http://www.regulations.gov.* Follow the instructions for submitting comments.

Mail: Federal Docket Management System Office, Room 3C843, 1160 Defense Pentagon, Washington, DC 20301–1160.

Instructions: All submissions received must include the agency name and docket number or RIN for this **Federal Register** document. The general policy for comments and other submissions from members of the public is to make these submissions available for public viewing on the Internet at *http://*