

**VI. Paperwork Reduction Act**

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**Richard J. Monocchio,**  
Principal Deputy Assistant Secretary for  
Public and Indian Housing.

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**BILLING CODE P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9979]

RIN 1545-BQ81

**Additional Guidance on Low-Income Communities Bonus Credit Program; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final rule; correction and correcting amendments.

**SUMMARY:** This document contains corrections to Treasury Decision 9979, which was published in the **Federal Register** for Tuesday, August 15, 2023. Treasury Decision 9979 issued final regulations relating to the application of the low-income communities bonus credit program for the energy investment credit established pursuant to the Inflation Reduction Act of 2022.

**DATES:** These corrections are effective on December 20, 2023, and applicable on August 15, 2023.

**FOR FURTHER INFORMATION CONTACT:** Whitney Brady at (202) 317-6853 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9979) that are the subject of this correction are under section 48(e) of the Code.

**Corrections to Publication**

Accordingly, the final regulations (TD 9979) that are the subject of FR Doc. 2023-17078, appearing on page 55506 in the **Federal Register** published on August 15, 2023, are corrected as follows:

1. On page 55519, in the third column, the heading “VII. Annual Capacity Limitation” is corrected to read “VII. Annual Capacity Limitation”.
2. On page 55522, in the first column, second full paragraph, the last line is corrected to read, “applicants in Category 4.”.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Corrections to the Regulations**

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

**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 1.48(e)-1 is amended:

- a. In the first sentence of paragraph (h)(1) by removing the language “paragraph (b)” and adding the language “paragraph (b)(2)” in its place.
- b. By revising the heading for paragraph (h)(2)(ii)(B).

The revision reads as follows:

**§ 1.48(e)-1 Low-Income Communities Bonus Credit Program.**

\* \* \* \* \*

(h) \* \* \*

(2) \* \* \*

(ii) \* \* \*

(B) *Partnership.* \* \* \*

\* \* \* \* \*

**Oluwafunmilayo A. Taylor,**  
Section Chief, Publications & Regulations  
Section, Associate Chief Counsel, (Procedure  
and Administration).

[FR Doc. 2023-27933 Filed 12-19-23; 8:45 am]

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**DEPARTMENT OF JUSTICE**

**Bureau of Prisons**

**28 CFR Part 543**

[BOP-1180-I]

RIN 1120-AB80

**Federal Tort Claims Act—Technical Changes; Correction**

**AGENCY:** Bureau of Prisons, Justice.

**ACTION:** Correcting amendment.

**SUMMARY:** In this document, the Bureau of Prisons (Bureau) corrects inadvertent errors and omissions in its regulations caused by errors in the interim final rule titled “Federal Tort Claims Act—Technical Changes” published in the **Federal Register** on November 7, 2023.

**DATES:** This correcting amendment is effective December 20, 2023.

**FOR FURTHER INFORMATION CONTACT:** Daniel J. Crooks III, Assistant General Counsel/Rules Administrator, at Legislative & Correctional Issues

Branch, Office of General Counsel, Bureau of Prisons, 320 First Street NW, Washington, DC 20534 or at (202) 353-4885.

**SUPPLEMENTARY INFORMATION:**

**Need for Correction**

On November 7, 2023, the Bureau published an interim final rule (IFR) in the **Federal Register** at 88 FR 76656 that made technical changes to how the Bureau processes Federal Tort Claims Act (FTCA) claims. This document corrects inadvertent errors and omissions in its regulations caused by errors in that rule.

First, this document revises the headings of two paragraphs in § 543.31 to conform with the statement-like form of other paragraph headings we amended in the IFR. Thus, the heading of § 543.31(a) should be changed from “Who may file a claim?” to “Claimant,” and the heading of § 543.31(b) should be changed from “Where do I obtain a form for filing a claim?” to “Claim form.”

Second, the third instruction of the IFR revised paragraphs (a) through (d) and (f) of § 543.32. Paragraphs (g) and (h) were missing from that instruction, while they were correctly included in the amendatory language. In addition, the heading to paragraph (e) needs to be changed to conform with the declaratory headings of the other paragraphs. Finally, paragraph (i) needs to be deleted because, with the revisions to the other paragraphs, paragraph (i) is redundant.

**List of Subjects in 28 CFR Part 543**

Prisoners.

Accordingly, 28 CFR part 543 is corrected by making the following correcting amendments:

**PART 543—LEGAL MATTERS**

■ 1. The authority citation for part 543 continues to read as follows:

**Authority:** 5 U.S.C. 301; 18 U.S.C. 3621, 3622, 3624, 4001, 4042, 4081, 4082 (Repealed in part as to offenses committed on or after November 1, 1987), 5006-5024 (Repealed October 12, 1984 as to Offenses committed after that date), 5039; 28 U.S.C. 509, 510, 1346(b), 2671-80; 28 CFR 0.95-0.99, 0.172, 14.1-11.

■ 2. Amend § 543.31 by revising the section heading and the headings for paragraphs (a) and (b) to read as follows:

**§ 543.31 Presenting a claim.**

- (a) *Claimant.* \* \* \*
- (b) *Claim form.* \* \* \*

\* \* \* \* \*

■ 3. Amend § 543.32 by:  
■ a. Revising the heading for paragraph (e) and paragraphs (g) and (h); and