

[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9088]

RIN-1545-BA57

Compensatory Stock Options Under Section 482.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations that were published in the **Federal Register** on Tuesday, August 26, 2003 (68 FR 51171), that provide guidance regarding the application of the rules of section 482 governing qualified cost sharing arrangements.

EFFECTIVE DATE: This correction is effective August 26, 2003.

FOR FURTHER INFORMATION CONTACT: Douglas Giblen (202) 435-5265 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

### **Background**

The final regulations that are the subject of these corrections are under section 482.

### **Need for Correction**

As published, the final regulations (TD 9088) contains an error that may prove to be misleading and is in need of clarification.

## **Correction of Publication**

Accordingly, the publication of final regulations (TD 9088), which are the subject of FR. Doc. 03-21355, is corrected as follows:

On page 51173, column 3, in the preamble, under the paragraph heading "Other Coments", paragraph 2, line 5, the language "account for in the context of QCSAs is" is corrected to read "account in the context of QCSAs is".

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