

“guidance, see §1.274(d)–1(a)(1) and (2).”.

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Substantiation of Business Expenses—Use of Mileage Allowances to Substantiate Automobile Expenses; Correction

Announcement 98–110

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains a correction to Treasury Decision 8784 (1998–42 I.R.B. 4), which was published in the **Federal Register** on Thursday, October 1, 1998 (63 F.R. 52600) relating to the use of mileage allowances to substantiate automobile business expenses.

DATES: This correction is effective October 1, 1998.

FOR FURTHER INFORMATION CONTACT: Donna Crisalli, (202) 622-4920 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the subject of this correction are under section 274 of the Internal Revenue Code.

Need for Correction

As published, T.D. 8784 contains an error which may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (T.D. 8784), which were the subject of F.R. Doc. 98–26226, is corrected as follows:

§1.274(d)–1T [Corrected]

On page 52601, column 1, §1.274(d)–1T(a)(1) and (2), the last line of the paragraph, the language “guidance, see §1.274(d)–1(a)(1).” is corrected to read