

FOR FURTHER INFORMATION CONTACT: Elizabeth Karzon, (202) 622-3880 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are subject to these corrections are under section 894 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (TD 8722) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (TD 8722) which are the subject of FR Doc. 97-17467 is corrected as follows:

1. On page 35673, column 1, in the preamble in the caption **FOR FURTHER INFORMATION CONTACT**, line 2, the language "Elizabeth Karzon, (202) 622-3860 (not a)" is corrected to read "Elizabeth Karzon, (202) 622-3880 (not a)".

§ 1.894-1T [Corrected]

2. On page 35676, column 3, § 1.894-1T, paragraph (d)(1), line 5 from the bottom of the column, the language "a resident of the jurisdiction only to the" is corrected to read "a resident of the jurisdiction to the".

3. On page 35677, column 1, § 1.894-1T, paragraph (d)(1), line 9, the language "a resident of such jurisdiction only if" is corrected to read "a resident of such jurisdiction if".

4. On page 35679, column 2, § 1.894-1T, paragraph (d)(6), paragraph (i) of *Example 11.*, line 16, the language "holder, is a corporation organized in Country" is corrected to read "holder, is a business organization organized in Country".

5. On page 35679, column 3, § 1.894-1T, paragraph (d)(6), paragraph (ii) of *Example 11.*, line 15, the language "jurisdiction. F, however, may claim the" is corrected to read "jurisdiction. F, however, is entitled to the".

5. On page 35679, column 3, § 1.894-1T, paragraph (d)(6), paragraph (ii) of *Example 11.*, line 20, the language "of X, because X qualifies as a resident of X" is corrected to read "of X, because F qualifies as a resident of X".

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief
Counsel (Corporate).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8656]

RIN 1545-AS24

Section 6662—Imposition of the Accuracy-Related Penalty; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (TD 8656) in the Code of Federal Regulations, which were published in the **Federal Register** on Friday, February 9, 1996 (61 FR 4876). The final regulations provide guidance on the imposition of the accuracy related penalty.

EFFECTIVE DATE: February 9, 1996.

FOR FURTHER INFORMATION CONTACT: Lisa G. Sams (202) 622-3880 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 6662 of the Internal Revenue Code.

Need for Correction

As published, TD 8656 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.

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 * * *

§ 1.6662-6 [Corrected]

Par. 2. In § 1.6662-6, paragraph (d)(2)(ii)(E) is amended by removing the language "§ 1.482-1(e)(2)(ii)(B)" from the last sentence and adding the language "§ 1.482-1(e)(2)(iii)(B)" in its place.

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief
Counsel (Corporate).

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 199

[DoD 6010.8-R]

RIN 0720-AA33

Civilian Health and Medical Program of the Uniformed Services (CHAMPUS); Health Promotion and Disease Prevention Visits and Immunizations

AGENCY: Office of the Secretary, DoD.

ACTION: Final rule.

SUMMARY: This final rule expands well-baby visits and immunizations to dependents under the age of six and improves access to preventive benefits for dependents age six and above to include health promotion and disease prevention visits in connection with immunizations, Pap smears, mammograms, and colon and prostate cancer screenings.

DATES: This final rule is effective October 6, 1997.

ADDRESSES: Office of Health Services Financing Policy, Department of Defense, Room 1B657 Pentagon, Washington, DC 20301-1200.

FOR FURTHER INFORMATION CONTACT: Cynthia P. Speight, Office of the Assistant Secretary of Defense (Health Affairs), (703) 697-8975.

SUPPLEMENTARY INFORMATION:

A. Provisions of Proposed Rule

On February 10, 1996, Pub.L. 104-106 was signed into law. Section 701 of that law extends coverage of "well-baby visits" and immunizations for an additional three years, from up to two years of age to under six years of age. Section 701 also provides for additional preventive care services under the Basic CHAMPUS Program (see § 199.4) for dependents six years of age or older. This rule implements provisions of Pub.L. 104-106 by changing "well-baby care" to "well-child care" and by providing for additional preventive care services for dependents six years of age or older. This rule improves availability of immunizations and other preventive services, particularly for children. While these services have previously been available in military hospitals and clinics, access has depended on proximity to military medical treatment facilities with available space and services. Access, therefore, has not been uniformly attainable for all beneficiaries. This rule improves access by authorizing coverage of these services by all TRICARE benefit options,