

578.7 Maintenance of Other Energy Storage Plant (Nonmajor Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of energy storage plant the book cost of which is includible in plant Accounts 387.1 to 387.11, inclusive. (See § 1767.17(b).)

Distribution Expenses

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(Maintenance)

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592.2 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the distribution function. (See § 1767.17(b).)

592.3 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the distribution function. (See § 1767.17(b).)

592.4 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the distribution function. (See § 1767.17(b).)

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■ 12. Amend § 1767.31 as follows:

■ a. In the TOC, under heading “Administrative and General”, subheading “(Maintenance)”, add entries 935.1 through 935.3 in numerical order; and

■ b. Add entries 935.1 through 935.3 in numerical order.

The additions read as follows:

§ 1767.31 Administrative and general expenses.

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Administrative and General

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(Maintenance)

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935.1 Maintenance of computer hardware (Major only)

935.2 Maintenance of computer software (Major only)

935.3 Maintenance of communication equipment (Major only)

Administrative and General

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(Maintenance)

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935.1 Maintenance of Computer Hardware

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware used for administrative and general purposes. (See § 1767.17(b).)

935.2 Maintenance of Computer Software

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products used for administrative and general purposes. (See § 1767.17(b).)

935.3 Maintenance of Communication Equipment

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment used for administrative and general purposes. (See § 1767.17(b).)

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[TD 10030]

RIN 1545–BP72

Resolution of Federal Tax Controversies by the Independent Office of Appeals; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to Treasury Decision 10030 published in the **Federal Register** on Wednesday, January 15, 2025. Treasury Decision 10030 provides guidance on the resolution of Federal tax controversies by the IRS Independent Office of Appeals (Appeals) under the Taxpayer First Act of 2019 (TFA).

DATES:

Effective date: These corrections are effective on July 18, 2025.

Applicability date: The regulations in §§ 301.7803–2 and 301.7803–3 apply to all requests for consideration by Appeals that are received on or after February 14, 2025.

FOR FURTHER INFORMATION CONTACT:

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SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 10030) subject to these corrections are issued under section 7805(a) of the Internal Revenue Code.

Correction of Publication

Accordingly, FR Doc. 2025–00426 (TD 10030), appearing on pages 3645 in the **Federal Register** on Wednesday, January 15, 2025, is corrected as follows:

1. On page 3648, in the first column, in the first full paragraph, the fifth line from the top of the paragraph is corrected to read: “more detail in sections I.D.11. and 12.”.

2. On page 3648, in the second column, in the first partial paragraph, in the eighth line from the bottom of the paragraph, the language “Anti-Injunction” is removed and the language “Anti-Injunction Act” is added in its place.

3. On page 3652, in the second column, in the first full paragraph, the third line from the bottom of the paragraph is corrected to read: “I.D.11. of this *Summary of Comments*”.

4. On page 3655, in the first column, in the last partial paragraph, the fifth line from the top of the paragraph is corrected to read: “court decisions. See section I.D.11. of”.

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Chief, Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration).

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