



Department of the Treasury
Internal Revenue Service

Notice 1376

(January 2008)

Error in Publication 15 (Circular E), Employer's Tax Guide

**There is an error in Publication 15.
Please note the following correction.**

On page 31, in the Dependent care assistance programs row of the table, the phrase "limited to \$50,000" should be "limited to \$5,000." The corrected row in the table should read:

Dependent care assistance programs
(limited to \$5,000; \$2,500 if married filing separately).

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