

Deposit of Excise Taxes

Notice 98-36

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Technical amendment.

SUMMARY: This document contains technical amendments to final regulations (TD. 8685 [1996-2, C.B. 174]), which were published in the **Federal Register** for November 12, 1996, at 61 FR. 58004, relating to deposit of excise taxes.

EFFECTIVE DATE: March 31, 1998.

FOR FURTHER INFORMATION CONTACT: Dale Goode (202) 622-6795 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this technical amendment provide guidance under section 6302 relating to deposit of excise taxes.

Need for Correction

This amendment serves to correct references found in §40.6302(c)-3. Currently, a number of incorrect references appear in §40.6302(c)-3(g) of the Code of Federal Regulations (26 CFR part 40). As published in the **Federal Register** on November 12, 1996 (61 FR. 58004), paragraph (f) of §40.6302(c)-3 was redesignated as paragraph (g), and the internal references were not changed to reflect this.

Accordingly, 26 CFR part 40 is amended by making the following correcting amendments:

PART 40—EXCISE TAX PROCEDURAL REGULATIONS

Paragraph 1. The authority citation for part 40 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§40.6302(c)-3(g) [Amended]

Par. 2. Section 40.6302(c)-3 is amended by removing the reference “(f)” and adding “(g)” in its place in the following locations:

1. Paragraph (g)(1) introductory text.
2. Paragraphs (g)(2)(i) and (g)(2)(ii).
3. Paragraph (g)(3) introductory text.
4. Paragraph (g)(3), paragraph (b) of the Example.

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