

Need for Correction

As published, final regulations (T.D. 8011) contain errors which may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 602

Reporting and recordkeeping requirements.

Correcting Amendment to Regulations

Accordingly, 26 CFR part 602 is corrected by making the following correcting amendments:

**PART 602 — OMB CONTROL
NUMBERS UNDER THE
PAPERWORK REDUCTION ACT**

Paragraph 1. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

§602.101 [Corrected]

Par. 2. In §602.101, paragraph (a), second sentence, the language “(together with 26 CFR 601.9000)” is removed.

Par. 3. In §602.101, paragraph (b) is removed and paragraph (c) is redesignated as paragraph (b).

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Announcement 99-44

OMB Control Numbers Assigned Pursuant to the Paperwork Reduction Act; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations T.D. 8011, 1985-1 C.B. 397, which were published in the **Federal Register** on Thursday, March 14, 1985 (50 F.R. 10221) relating to the displaying of OMB control numbers on this agency's regulations that solicit or obtain information from the public.

DATES: This correction is effective November 12, 1996.

FOR FURTHER INFORMATION CONTACT: Marshall Feiring, (202) 622-3940, (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections displays this agency's control numbers and implemented requirements of regulations promulgated by the Office of Management and Budget pursuant to the Paperwork Reduction Act of 1980.