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[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9607]

RIN 1545-BJ37

Partners Distributive Share; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document corrects final regulations (TD 9607) that was published in the **Federal Register** on Friday, December 28, 2012 (77 FR 76380) regarding the application of the substantiality de minimis rule. In the interest of sound tax administration, this rule is being made inapplicable. These final regulations affect partnerships and their partners.

DATES: This correction is effective on **INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER** and is applicable on December 28, 2012.

FOR FURTHER INFORMATION CONTACT: Rebecca Kahane (202) 622-3050 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of final regulations (TD 9607) that is the subject of this correction is under section 704 of the Internal Revenue Code.

Need for Correction

As published, TD 9607 contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the correction to final regulations (TD 9607), which was the subject of FR. Doc. 2012-31155, is corrected as follows:

1. On page 76380, column 1, in the preamble, under the caption “FOR FURTHER INFORMATION CONTACT:”, first line, the language “Rebecca Kahanel, at (202) 622-3050 (not”, is corrected to read “Rebecca Kahane, at (202) 622-3050 (not”.

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