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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9608]

RIN 1545-BI85

Disclosure or Use of Information by Preparers of Returns; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations and removal of temporary regulations.

SUMMARY: This document corrects the final regulations and removal of temporary regulations (TD 9608) that were published in the **Federal Register** on Friday, December 28, 2012 (77 FR 76400) relating to the disclosure or use of tax return information by tax return preparers.

DATES: These corrections are effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]**, and are applicable on December 28, 2012.

FOR FURTHER INFORMATION CONTACT: Emily Lesniak, (202) 622-4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations and removal of temporary regulations (TD 9608) that are the subject of this correction are under section 7216 of the Internal Revenue Code.

Need for Correction

As published, TD 9608 contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the correction to final regulations and removal of temporary regulations (TD 9608), which was the subject of FR. Doc. 2012-31185, is corrected as follows:

1. On page 76403, column 2, in the preamble, under the paragraph heading “4. Effective Date of TD 9478”, third line, the language “2(o) of the temporary regulations”, is corrected to read, “2T(o) of the temporary regulations”.
2. On page 76403, column 2, in the preamble, under the paragraph heading “4. Effective Date of TD 9478”, last line of the column, the language “§301.7216-2(o) was made effective only”, is corrected to read “§301.7216-2T(o) was made effective only”.
3. On page 76403, column 3, in the preamble, under the paragraph heading “4. Effective Date of TD 9478”, line 4 from the top of the column, the language “provided for Notice 2009-13 nor those”, is corrected to read, “provided for in Notice 2009-13 nor those”.

4. On page 76403, column 3, in the preamble, under the paragraph heading “4. Effective Date of TD 9478”, line 10 from the top of the column, the language “if §301.7216-2(o) had not been, is corrected to read, “if §301.7216-2T(o) had not been”.

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