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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-143040-14]

RIN 1545-BM59

Reporting for Premium; Basis Reporting by Securities Brokers and Basis Determination for Debt Instruments and Options; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations (REG-143040-14) that was published in the **Federal Register** on Friday, March 13, 2015 (80 FR 13292). The IRS is issuing temporary regulations relating to information reporting by brokers for transactions involving debt instruments and options.

DATES: Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking by cross-reference to temporary regulations published at 80 FR 13292, March 13, 2015, are still being accepted and must be received by June 11, 2015.

FOR FURTHER INFORMATION CONTACT: Pamela Lew at (202) 317-7053 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking by cross-reference to temporary regulations (REG-143040-14) that is the subject of these corrections is under section 6045 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-143040-14) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-143040-14), that was the subject of FR Doc. 2015-05654, is corrected as follows:

1. On page 13293, in the preamble, first column, the second line of the third paragraph, the language “contained in section 1.6045A-1 relating ” is corrected to read “contained in § 1.6045A-1 relating”.

2. On page 13293, in the preamble, third column, the tenth line from the top of the column, the language “not make the election. The temporary” is corrected to read “not made the election. The temporary”.

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