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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 301 and 602

[TD 9768]

RIN 1545-BN20

Certified Professional Employer Organizations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correction.

SUMMARY: This document contains corrections to final and temporary regulations (TD 9768) that were published in the **Federal Register** on May 6, 2016 (81 FR 27315). The final and temporary regulations are relating to certified professional employer organizations (CPEOs). The Stephen Beck, Jr. Achieving a Better Life Experience Act of 2014 requires the IRS to establish a voluntary certification program for professional employer organizations. These final and temporary regulations contain the requirements a person must satisfy in order to become and remain a CPEO.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable on May 6, 2016.

FOR FURTHER INFORMATION CONTACT: Melissa L. Duce at (202) 317-6798 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9768) that are the subject of this correction are under sections 3511, and 7705 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9768) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the final and temporary regulations (TD 9768), that are the subject of FR Doc. 2016-10700, are corrected as follows:

1. On page 27320, in the preamble, the third column, the fourth line from the top of the footnote, the language “by chapter 23 of Code, the IRS expects to evaluate” is corrected to read “by chapter 23 of the Code, the IRS expects to evaluate”.

Martin V. Franks
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