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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[TD 9809]

RIN 1545-BL72

RIN 1545- BN79

Regulations Relating to Information Reporting by Foreign Financial Institutions and Withholding on Certain Payments to Foreign Financial Institutions and Other Foreign Entities; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correction.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9809) that were published in the **Federal Register** on Friday, January 6, 2017 (82 FR 2124). The final and temporary regulations under chapter 4 of Subtitle A (sections 1471 through 1474) of the Internal Revenue Code of 1986 (Code) relate to information reporting by foreign financial institutions (FFIs) with respect to U.S. accounts and withholding on certain payments to FFIs and other foreign entities.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and is applicable beginning January 6, 2017.

FOR FURTHER INFORMATION CONTACT: Kamela Nelan at (202) 317- 6942 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

**Background**

The final and temporary regulations (TD 9809) that are subject of this correction are under sections 1471 through 1474 of the Internal Revenue Code.

### **Need for Correction**

As published, the final and temporary regulations (TD 9809) contain an error that proves to be misleading and is in need of clarification.

### **Correction of Publication**

Accordingly, the final and temporary regulations (TD 9809) that are the subject of FR Doc. 2016-31601 are corrected as follows:

On page 2192, column 1, under the title heading **PART 301--- PROCEDURE AND ADMINISTRATION**, the first line , the language “Par. 23. Need Authority” is corrected to read “Par. 23. The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*.”

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