



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-134247-16]

RIN 1545-BN73

Revision of Regulations under Chapter 3 Regarding Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: This document corrects a correction to a notice of proposed rulemaking (REG-134247-16) that was published in the **Federal Register** on Friday, September 15, 2017. The notice of proposed rulemaking, published on January 6, 2017, under section 1441 of the Internal Revenue Code of 1986 (Code), relates to withholding of tax on certain U.S. source income paid to foreign persons and requirements for certain claims for refund or credit of income tax made by foreign persons.

DATES: The correction published on September 15, 2017 (82 FR 43314), is corrected as of **[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 notice of proposed rulemaking (REG-134247-16) that is the subject of this correction is under section 1441 of the Code.

### **Need for Correction**

As published, the notice of proposed rulemaking (REG-134247-16) contains an error which may prove to be misleading and needs to be corrected.

### **Correction of Publication**

Accordingly, the notice of proposed rulemaking published at 82 FR 43314, September 15, 2017, is corrected as follows:

On page 43314, in the third column, under the heading “**Correction of Publication**”, in the fourth line, the language “On page 1636, ” is corrected to read “On page 1646, ”.

Martin V. Franks, Chief,  
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