



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9842]

RIN 1545-BO63

Tax Return Preparer Due Diligence Penalty Under Section 6695(g); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (TD 9842) that were published in the **Federal Register** on Wednesday, November 7, 2018. The final regulations relate to the tax return preparer penalty.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable November 7, 2018.

FOR FURTHER INFORMATION CONTACT: Marshall French at (202) 317- 6845 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9842) that are the subject of this correction are under section 6695(g) of the Internal Revenue Code.

Need for Correction

As published November 7, 2018 (83 FR 55632), the final regulations (TD 9842) contain an error that needs to be corrected.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

PART 1 - INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

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

§ 1.6695-2 [Amended]

Par. 2. Section 1.6695-2 is amended by redesignating the second occurrence of paragraph (b)(3)(ii)(D) as paragraph (b)(3)(ii)(E).

Martin V. Franks,
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(Procedure and Administration).

[FR Doc. 2018-26969 Filed: 12/14/2018 8:45 am; Publication Date: 12/17/2018]