



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9859]

RIN 1545-BO88

Amount Determined Under Section 956 for Corporate United States Shareholders;
Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to final regulations (TD 9859) that were published in the **Federal Register** on Thursday, May 23, 2019. The final regulations reduce the amount determined under section 956 of the Internal Revenue Code with respect to certain domestic corporations.

DATES: This correction is effective on July 22, 2019.

FOR FURTHER INFORMATION CONTACT: Rose E. Jenkins at (202) 317-6934 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9859) that are the subject of this correction are issued under section 956 of the Internal Revenue Code.

Need for Correction

As published May 23, 2019 (84 FR 23716) the final regulations (TD 9859) contain errors that need to be corrected.

Correction

In FR Doc. 2019-10749 appearing on page 23716 in the Federal Register of Thursday, May 23, 2019, the following correction is made:

§ 1.956-1 [Corrected]

Par. 1. On page 23717, in the second column, in Par. 2, instruction 4, § 1.956-1, correct the third entry in the table to read as follows:

Old Paragraphs	New Paragraphs
* * * * * (b)(4)(iii)(i) and (ii) * * * * *	* * (b)(4)(iii)(A) and (B) * *

Martin V. Franks
Chief, Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)

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