



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-101828-19]

RIN 1545-BN80

Guidance under Section 958 (Rules for Determining Stock Ownership) and Section 951A (Global Intangible Low-Taxed Income); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains a correction to a notice of proposed rulemaking (REG-101828-19) that was published in the *Federal Register* on June 21, 2019. The proposed regulations provide guidance on the treatment of domestic partnerships for purposes of determining amounts included in the gross income of their partners with respect to foreign corporations.

DATES: Written or electronic comments and requests for a public hearing are still being accepted and must be received by September 19, 2019.

ADDRESSES: Send submissions to: Internal Revenue Service, CC:PA:LPD:PR (REG-101828-19), Room 5203, Post Office Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-101828-19), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20024, or sent electronically, via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG-101828-19).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations under §§1.951-1, 1.956-1, and 1.958-1, Joshua P. Roffenbender at (202) 317-6934;

concerning the proposed regulations under §§1.951A-0, 1.951A-2, 1.951A-7, and 1.954-1, Jorge M. Oben at (202) 317-6934; concerning the proposed regulations under §1.1502-51, Katherine H. Zhang at (202) 317-6848 or Kevin M. Jacobs at (202) 317-5332; concerning submissions of comments or requests for a public hearing, Regina Johnson at (202) 317-6901 (not toll free numbers).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of this correction are under section 951A of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed regulations (REG-101828-19) contains errors which may prove to be misleading and need to be clarified.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-101828-19) that was the subject of FR Doc. 2019-12436, published at 84 FR 29114 (June 21, 2019), is corrected to read as follows:

§1.951A-2 [Corrected]

On page 29129, second column, the third line of paragraph (c)(6)(i), the language “951 A(c)(2)(A)(i)(II)” is corrected to read “951A(c)(2)(A)(i)(III)”.

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