



[4830-01-P]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9806]

RIN 1545-BK66

Definitions and Reporting Requirements for Shareholders of Passive Foreign Investment Companies; Correcting Amendment

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to Treasury Decision 9806, which was published in the **Federal Register** on Wednesday, December 28, 2016. Treasury Decision 9806 contained final regulations that provided guidance on determining ownership of a passive foreign investment company (PFIC) and on certain annual reporting requirements for shareholders of PFICs to file Form 8621, “Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.”

DATES: These final regulations are effective on and after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**, and are applicable on or after December 28, 2016.

FOR FURTHER INFORMATION CONTACT: Martin V. Franks at (202) 317-5181 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

**Background**

The final regulations (TD 9806) that are the subject of this correction are under sections 1291, 1298, 6038, and 6046 of the Internal Revenue Code.

### **Need for correction**

As published December 28, 2016 (81 FR 95459), the final regulations (TD 9806; FR Doc. 2016-30712) contained errors 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**

1. The authority citation for part 1 is amended by removing the entry for §§ 1.1291-1T, 1.1291-9, 1.1291-9T, and 1.1298-1T and the entry for § 1.6046-1T to read in part as follows:

Authority: 26 U.S.C. 7805, unless otherwise noted.

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