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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9896]

RIN 1545-BO53

Rules Regarding Certain Hybrid Arrangements; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations Treasury Decision 9896 that were published in the **Federal Register** on Wednesday, April 8, 2020. The final regulations providing guidance regarding hybrid dividends and certain amounts paid or accrued pursuant to hybrid arrangements, which generally involve arrangements whereby U.S. and foreign tax law classify a transaction or entity differently for tax purposes.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

FOR FURTHER INFORMATION CONTACT: Tracy Vilecco at (202) 317-6933 or Tianlin (Laura) Shi at (202) 317-6936(not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9896) that are the subject of this correction are issued under section 267A of the Code.

Need for Correction

As published April 8, 2020, the final regulations (TD 9896) contained an error that need to be corrected.

Correction of Publication

Accordingly, the final regulations (TD 9896), that are the subject of FR Doc. 2020-05924, are corrected as follows:

On page 19817, the first column, the fifth line of the fourth paragraph, the language “the use CFCs” is corrected to read “the use of CFCs”.

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