

[4830-0



This document is scheduled to be published in the Federal Register on 03/22/2024 and available online at <https://federalregister.gov/d/2024-05639>, and on <https://govinfo.gov>

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9984]

RIN 1545-BN59

De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains a correction to the final regulations (Treasury Decision 9984) published in the **Federal Register** on Tuesday, December 19, 2023. Treasury Decision 9984 contains final regulations implementing statutory safe harbor rules that protect persons required to file information returns or to furnish payee statements from penalties under the Internal Revenue Code for failure to file correct information returns or furnish correct payee statements.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable beginning December 19, 2023.

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

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9984) subject to this correction are issued under section 6045(g), 6721, 6722, and 6724 of the Internal Revenue Code.

On January 30, 2024, the Office of the Federal Register published a rule to correct an error that appeared in the most recent annual revision of the Code of Federal Regulations (89 FR 5768). The CFR correction amended § 301.6721-1 of Title 26 of the Code of Federal Regulations, Parts 300 to 499, revised as of April 1, 2023, by reinstating paragraph (b)(6), which was mistakenly omitted.

Correction to Publication

Accordingly, in FR Doc. 2023-27283 (TD 9984) beginning on page 87696 in the *Federal Register* of Tuesday, December 19, 2023, the following correction is made:

§ 301.6721-1 [Corrected]

1. On page 87701, in the first column, amendatory instruction Par. 5, sub-instruction 4, “Adding paragraph (b)(6);” is corrected to read “Revising paragraph (b)(6);”.

Oluwafunmilayo A. Taylor,
Section Chief,
Publications and Regulations Section,
Associate Chief Counsel,
(Procedure and Administration).

[FR Doc. 2024-05639 Filed: 3/21/2024 8:45 am; Publication Date: 3/22/2024]