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## 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; correcting amendments.

**SUMMARY:** This document includes corrections to the final regulations (Treasury Decision 9984) published in the **Federal Register** on Tuesday, December 19, 2023. Treasury Decision 9984 contained 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:** These corrections are 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:** This document corrects minor technical errors in 26 CFR 301.6721-0.

#### 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.

## List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

### Corrections to the Regulations

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendments:

#### **PART 301—PROCEDURE AND ADMINISTRATION**

**Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805.

**Par. 2.** Section 301.6721-0 is amended by revising the entries for 301.6721-1(b)(6) and 301.6724-1(o) to read as follows:

#### **§301.6721-0 Table of Contents.**

\* \* \* \* \*

§301.6721-1 Failure to file correct information returns.

\* \* \* \* \*

(b) \* \* \*

(6) Application to returns not due on January 31, February 28, or March 15.

\* \* \* \* \*

§301.6724-1 Reasonable cause.

\* \* \* \* \*

(o) Applicability dates.

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