



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-131756-11]

RIN 1545-BL51

Transactions Between Related Persons and Partnerships; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: This document corrects a notice of proposed rulemaking (REG-131756-11) published in the **Federal Register** on November 27, 2023, containing proposed regulations that would update regulations regarding whether persons are treated as related persons who are subject to certain special rules pertaining to transactions with partnerships.

DATES: Written or electronic comments were to be received by February 26, 2024.

ADDRESSES: Commenters were strongly encouraged to submit public comments electronically.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, relating to section 267, Livia Piccolo, (202) 317–7007 (not a toll-free number); concerning the proposed regulation relating to section 707, Charles D. Wien, (202) 317–5279 (not a toll-free number); concerning submissions of comments or the public hearing, Vivian Hayes, (202) 317–6901 (not toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-131756-11) that is the subject of this correction is under sections 267 and 707 of the Code.

Need for Correction

As published, the notice of proposed rulemaking (REG–131756-11) contains an error that needs to be corrected.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-131756-11) that is the subject of FR Doc. 2023–25715, published on November 27, 2023, is corrected on page 82792, in the third column, by correcting the fifth line of the heading to read “1545-BL51”.

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