



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-124593-23]

RIN 1545-BR07

### Certain Partnership Related-Party Basis Adjustment Transactions as Transactions of Interest; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking; correction.

**SUMMARY:** This document corrects a notice of proposed rulemaking (REG-124593-23) published in the **Federal Register** on June 18, 2024, containing proposed regulations that would identify certain partnership related party basis adjustment transactions and substantially similar transactions as transactions of interest, a type of reportable transaction.

**DATES:** Written or electronic comments are still being accepted and must be received by August 19, 2024.

**ADDRESSES:** Commenters were strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG-124593-23) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section of the notice of proposed rulemaking published on June 18, 2024 (89 FR 51476). Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comments submitted to the IRS’s public docket.

Send paper submissions to: CC:PA:01:PR (REG-124593-23), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Elizabeth Zanet of the Office of Associate Chief Counsel (Passthroughs and Special Industries), (202) 317–6007 (not a toll-free number); concerning submissions of comments or the public hearing, the Publications and Regulations Section, (202) 317–6901 (not toll-free number) or by email to [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The notice of proposed rulemaking (REG-124593-23) that is the subject of these corrections is under section 6011 of the Code.

##### **Correction of Publication**

In proposed rule FR Doc. 2024-13282, beginning on page 51476 in the issue of June 18, 2024, make the following corrections:

1. On page 51477, in the first column, under the heading “**FOR FURTHER INFORMATION CONTACT**” the sixth line of the paragraph is corrected to read “or the hearing, the Publications and Regulations Section, (202) 317–“.
2. On page 51479 in the first column, the first line of the column is corrected to read “provided under section 732(a)(2), section 732(a)(1)”.
3. On page 51483, in the third column, in the twelfth line of the second full paragraph the language “reduces” is corrected to read “reduce”.
4. On page 51488, in the first column, in the second full paragraph, the second line from the bottom of the paragraph is corrected to read “free number) by September 12,”.

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