



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9992]

RIN 1545-BQ36

Guidance on the Definition of Domestically Controlled Qualified Investment Entities; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correcting amendment.

SUMMARY: This document contains corrections to Treasury Decision 9992, which was published in the **Federal Register** for Thursday, April 25, 2024.

Treasury Decision 9992 issued final regulations that address the determination of whether a qualified investment entity is domestically controlled, including the treatment of qualified foreign pension funds for this purpose.

DATES: These corrections are effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and for dates of applicability see §§ 1.897–1(a)(2) and 1.1445–2(e).

FOR FURTHER INFORMATION CONTACT: Concerning these final regulations, Milton Cahn at (202) 317–4934 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9992) that are the subject of this correction are under section 897 of the Code.

Corrections to the Regulations

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

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

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

§ 1.897–1 [Amended]

Par. 2. Section 1.897-1 is amended in paragraph (c)(3)(vi)(E) by removing the language “property interest, or” and adding the language “property interest or” in its place.

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