



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 58

[TD 10037]

RIN 1545-BQ59

### Excise Tax on Repurchase of Corporate Stock; Correction

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

**ACTION:** Final rule; correction and correcting amendments.

**SUMMARY:** This document includes corrections to Treasury Decision 10037 published in the **Federal Register** on Monday, November 24, 2025. Treasury Decision 10037 contains final regulations that provide guidance regarding the application of the excise tax on repurchases of corporate stock made after December 31, 2022.

**DATES:** *Effective date:* These corrections are effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

*Applicability date:* For dates of applicability, see §§ 1.1275–6(f)(12)(iii)(B), 58.4501–6, 58.4501–7(r), and 58.6011–1(d).

**FOR FURTHER INFORMATION CONTACT:** Concerning § 58.4501–7, Brittany N. Dobi of the Office of Associate Chief Counsel (International) at (202) 317–5469 (not a toll-free number). For all other issues, Kailee H. Hock of the Office of Associate Chief Counsel (Corporate) at (202) 317–3181 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

#### Background

The final regulations (TD 10037) subject to these corrections are issued under sections 1275, 4501, and 6011 of the Internal Revenue Code (Code).

#### Correction of Publication

Accordingly, FR Doc. 2025–20721 (TD 10037), appearing on page 53144 in the **Federal Register** on Monday, November 24, 2025, is corrected as follows:

1. On page 53150, in the second column, in the first full paragraph, the sixth line from the top of the paragraph is corrected to read “purposes. See § 1.368–2(m)(3)(iii)”.
2. On page 53150, in the third column, in the second full paragraph, the sixth line from the top of the paragraph is corrected to read “§ 1.368–2(m)(3)(iii), and because such a”.

### **List of Subjects in 26 CFR Part 58**

Excise taxes, Stocks, Reporting and recordkeeping requirements.

### **Correction to the Regulations**

Accordingly, 26 CFR part 58 is corrected by making the following correcting amendments:

### **PART 58—STOCK REPURCHASE EXCISE TAX**

**Paragraph 1.** The authority citation for part 58 continues to read in part as follows:

**Authority:** 26 U.S.C. 4501(f) and 7805.

**Par. 2.** Section 58.4501–5 is amended by removing the first two sentences of paragraph (b)(11)(ii) and revising the last sentence of paragraph (b)(11)(iii) to read as follows:

### **§ 58.4501–5 Examples.**

\* \* \* \* \*

(b) \* \* \*

(11) \* \* \*

(iii) \* \* \* Consequently, Corporation X's stock repurchase excise tax base for its 2025 taxable year is \$20x (\$100x – \$80x).

\* \* \* \* \*

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