



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-104464-18]

RIN 1545-BO55

Deduction for Foreign-Derived Intangible Income and Global Intangible Low-Taxed Income

Correction

In proposed rule document 2019-03848, appearing on pages 8188 through 8234, in the issue of Wednesday, March 6, 2019, make the following corrections:

1. On page 8201, in the second column, in the forty-ninth line, the text entry that reads “May 4, 2019” should read “March 4, 2019”.
2. On the same page, in the same column, in the sixty-sixth line, the text entry that reads “May 4, 2019” should read “March 4, 2019”.
3. On the same page, in the third column, in the first line, the text entry that reads “May 4, 2019” should read “March 4, 2019”.

§ 1.250(b)–1 [Corrected].

4. On page 8214, the table heading should read “Table 1 To Paragraph (d)(3)(ii)(A)(1)”.
5. On page 8215, in the first table, the heading should read “Table 1 To Paragraph (d)(3)(ii)(B)(1)(i)”.
6. On the same page, in the second table, the heading should read “Table 2 To Paragraph (d)(3)(ii)(B)(1)(i)”.

§ 1.250(b)–5 [Corrected]

7. On page 8227, in the first column, in the fifty-second line, the text entry that reads “ $\$45 \times (\$150 \times 0.30)$ ” should read “ $\$45 \times (\$150 \times 0.30)$ ”.

§ 1.250(b)–6 [Corrected]

8. On page 8229, in the second column, in the twenty-fourth line, the text entry that reads “ $(10\% \times \$75 \times)$ ” should read “ $(10\% \times \$75 \times)$ ”.
9. On the same page, in the same column, in the twenty-sixth line, the text entry that reads “ $(\$7.5 \times / \$10 \times)$ ” should read “ $(\$7.5 \times / \$10 \times)$ ”.

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