



DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Parts 1 and 301
[REG-116506-25]
RIN 1545-BR82

This document is scheduled to be published in the
Federal Register on 2026-09-28 and available online at
<https://www.federalregister.gov/d/C1-2026-18574>, and on
<https://govinfo.gov>

Information Reporting Regarding Qualified Opportunity Zones and Updated Qualified
Opportunity Fund Certification and Decertification Procedures

Correction

In proposed rule document 2026-18574 beginning on page 57968 in the issue of Friday,
September 11, 2026, make the following correction:

On page 57968, in the first column, in the second line of the DATES section, “October
16, 2026” should read “October 26, 2026”.

[FR Doc. C1-2026-18574 Filed: 9/25/2026 8:45 am; Publication Date: 9/28/2026]