

**Time for Furnishing Wage Statements on Termination of Employer's Operations; Correction**

**Notice 96-21**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations [TD 8636 (1996-4 I.R.B. 64)] which were published in the Federal Register for Thursday, December 21, 1995 (60 FR 66139). The final regulations relate to the time for furnishing wage statements to employees and for filing wage statements with the Social Security Administration upon the termination of an employer's operations.

EFFECTIVE DATE: January 1, 1997.

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FOR FURTHER INFORMATION CONTACT: Jean M. Casey, (202) 622-6040 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

*Background*

The final regulations that are the subject of this correction are under section 6051, 6071, and 6081 of the Internal Revenue Code.

*Need for Correction*

As published, TD 8636 contains a typographical error that is in need of clarification.

*Correction of Publication*

Accordingly, the publication of the

final regulations which is the subject of FR Doc. 95-30685, is corrected as follows:

On page 66140, column 2, in the preamble under the paragraph heading “*Additional month to provide Forms W-2 and W-3 to SSA*”, last line, the language “the final Form 941 is due.” is corrected to read “the end of the quarter.”

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