
Furnishing Statements Required With Respect To Certain Substitute Payments; Correction

Notice 96-50

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (TD 8029 [1985-2 C.B. 303]), which were published in the **Federal Register** on Wednesday, June 5, 1985 (50 FR 23676) relating to statements required to be furnished by brokers and information returns of brokers.

EFFECTIVE DATE: June 5, 1985.

FOR FURTHER INFORMATION CONTACT: Donna Welch, (202) 622-4910, (not a toll-free number).

SUPPLEMENTARY
INFORMATION:

Background

The final regulations that are the subject of this correction are under sections 6042, 6045 and 6049 of the Internal Revenue Code.

Need for Correction

The final regulations (TD 8029) omitted instructions to remove § 1.6045-2T and the entry for the OMB control number. It is the intent of this document to make these removals as of the publication of the final regulations.

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 602

Reporting and recordkeeping requirements.

Correcting Amendment to Regulations

Accordingly, 26 CFR parts 1 and 602 are corrected by making the following correcting amendments:

PART 1—INCOME TAXES

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

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

§ 1.6045-2T [Removed]

Par. 2. Section 1.6045-2T is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 3. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 602.101 [Amended]

Par. 4. Section 602.101(c) is amended by removing the entry for § 1.6045-2T from the table.

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Assistance Chief Counsel (Corporate).

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