



This document is scheduled to be published in the Federal Register on 02/05/2013 and available online at <http://federalregister.gov/a/2013-02416>, and on FDsys.gov

[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-141066-09]

RIN 1545-BL08

Awards for Information Relating To Detecting Underpayments of Tax or Violations of the Internal Revenue Laws; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-141066-09) that was published in the **Federal Register** on Tuesday, December 18, 2012 (77 FR 74798). The proposed regulations provide comprehensive guidance for the award program authorized under the Internal Revenue Code section 7623, as amended. The regulations provide guidance on submitting information regarding underpayments of tax or violations of the internal revenue laws and filing claims for award, as well as on the administrative proceedings applicable to claims for award under section 7623.

FOR FURTHER INFORMATION CONTACT: Meghan M. Howard at (202) 622-7950 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-141066-09) that is the subject of these corrections is under Section 7623 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-141066-09) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-141066-09), that was the subject of FR Doc. 2012-30512, is corrected as follows:

1. On page 74798, in the preamble, column 3, under the caption “FOR FURTHER INFORMATION”, line 1 from the top of the column, the language “Oluwafunmilavaio Taylor, at (202) 622-” is corrected to read “Oluwafunmilayo Taylor, at (202) 622-”.

§301.7623- 1 [Corrected]

2. On page 74804, column 3, §301.7623-1(a), line 3, the language “by law, the IRS’s Whistleblower Office” is corrected to read “by law, the Whistleblower Office”.

§301.7623- 2 [Corrected]

3. On page 74806, column 1, §301.7623- 2(a)(2), line 5, the language “a portion of an IRS civil or criminal” is corrected to read “a portion of an Internal Revenue Service (IRS) civil or criminal”.

4. On page 74806, column 1, §301.7623- 2(b)(1), line 4, the language “Internal Revenue (IRS) proceeds based” is corrected to read “IRS proceeds based”.

§301.7623- 3 [Corrected]

5. On page 74808, column 2, §301.7623- 3(a) second column, line 17, the

language “Internal Revenue Service (IRS) may,” is corrected to read “Internal Revenue Service (IRS) may rely on the claimant’s description of the amount owed by the taxpayers(s). The IRS may,”

6. On page 74808, column 3, §301.7623-3(c)(1), line 10, the language “file.” is corrected to read “file. The whistleblower administrative proceeding described in paragraphs (c)(1) through (6) of this section begins on the date the Whistleblower Office sends the preliminary award recommendation letter. The preliminary award recommendation is not a determination letter within the meaning of paragraph (c)(6) of this section and cannot be appealed to Tax Court under section 7623(b)(4) and paragraph (d) of this section. The preliminary award recommendation will notify the individual that the IRS cannot determine or pay any award until there is a final determination of tax, as defined in § 301.7623-4(d)(2).”

7. On page 74808, column 3, §301.7623-3(c)(2)(iv), lines 1 through 18, the language “A confidentiality agreement. The whistleblower administrative proceeding described in paragraphs (c)(1) through (6) of this section begins on the date the Whistleblower Office sends the preliminary award recommendation letter. The preliminary award recommendation is not a determination letter within the meaning of paragraph (c)(6) of this section and cannot be appealed to Tax Court under section 7623(b)(4) and paragraph (d) of this section. The preliminary award recommendation will notify the individual that the IRS cannot determine or pay any award until there is a final determination of tax, as defined in § 301.7623-4(d)(2). ” is corrected to read “A confidentiality agreement.” .

§301.7623- 4 [Corrected]

8. On page 74810, column 2, instructional paragraph 5, is corrected to read

“Par. 6. Section 301.7623-4 is added to read as follows:”.

LaNita VanDyke
Chief
Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)