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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 9662]

RIN 1545-BJ31

Designation of Payor To Perform Acts Required of an Employer; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9662) that were

published in the **Federal Register** on Monday, March 31, 2014 (79 FR 17860) relating to section

3504 of the Internal Revenue Code (Code) providing circumstances under which a person

(payor) is designated to perform the acts required of an employer and is liable for employment

taxes with respect to wages or compensation paid by the payor to individuals performing services

for the payor's client pursuant to a service agreement between the payor and the client.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS**

DOCUMENT IN THE FEDERAL REGISTER], and is applicable March 31, 2014.

FOR FURTHER INFORMATION CONTACT: Jeanne Royal Singley at (202) 317-6798 (not a

toll-free number).

SUPPLEMENTARY INFORMATION:

Background

        The final regulations that are subject of this document are under section 3504 of the

Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9662) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, 26 CFR part 31 is corrected by making the following correcting amendments:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT THE SOURCE

Paragraph 1. The authority citation for part 31 continues to read in part as follows:

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

§31.3504-2 [Corrected]

Par. 2. In §31.3504-2, paragraph (e)(9)Example 9. the language "Corporation U" is removed and the language "Corporation V" is added in its place.

Martin V. Franks
Chief, Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)