



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-102951-16]

RIN 1545-BN36

Filing Requirements for Information Returns Required on Magnetic Media (Electronically);
Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains a correction to notice of proposed rulemaking (REG-102951-16) that was published in the **Federal Register** on Thursday, May 31, 2018 (83 FR 24948). The proposed regulations are relating to amending rules for determining whether information returns must be filed by using magnetic media (electronically).

DATES: Written or electronic comments and request for a public hearing for the notice of proposed rulemaking at 83 FR 24948, May 31, 2018, are still being accepted and must be received by July 30, 2018.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Michael Hara at (202) 317- 6845; concerning the submission of comments and request for a public hearing, Regina L. Johnson, (202) 317- 5177 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is subject of this document is under section 6011 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-102951-16) contains an error that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, in the notice of proposed rulemaking (REG-102951-16) that is subject to FR Doc. 2018-11749, beginning on page 24948 in the issue of May 31, 2018, make the following correction in the Supplementary Information section. On page 24949 in the first column, under the caption “Explanation of Provisions”, the last line from the bottom of the second full paragraph, the language “§ 301.6011-2 (c)(1)(iv), Example 4.” is corrected to read “§ 301.6011-2 (b)(4).”.

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