Background

The final and temporary regulations (TD 9629) that are the subject of this correction relate to the reporting of the excise tax under section 4959 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9629) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final and temporary regulations (TD 9629), that are the subject of FR Doc. 2013–19931, are corrected as follows:

1. In the heading, the subagency should read “Internal Revenue Service”.
2. On page 49682, column 1, in the preamble, under the paragraph heading “Background”, line 7 from the top of the page, the language “Excise Taxes under Chapters 41 and 42” is corrected to read “Excise Taxes Under Chapters 41 and 42”.
3. On page 49682, column 1, in the preamble, under the paragraph heading “Background”, line 16 from the top of the page, the language “Federal Register (REG–106499–12; 78” is corrected to read “Federal Register (REG–106499–12; 78”.

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List of Subjects in 31 CFR Part 356


Accordingly, 31 CFR part 356 is corrected by making the following correcting amendments:

1. The authority citation for part 356 continues to read as follows:


2. In Appendix B to Part 356:

a. In Section IV, subsection C, in the Formula, remove the first equation