

General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Related Collection, Refunds, and Credits; Revision of Information Reporting and Backup Withholding Regulations; and Removal of Regulations Under Parts 1 and 35a and of Certain Regulations Under Income Tax Treaties; Correction

Announcement 2000-31

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (T.D. 8856, 2000–3 I.R.B. 298), which were published in the **Federal Register** on Thursday, December 30, 1999 (64 FR 73408) relating to the withholding of income tax on certain U.S. source income payments to foreign persons.

DATES: This correction is effective January 1, 2001.

FOR FURTHER INFORMATION CONTACT: Laurie Hatten-Boyd at (202) 622-3840 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are subject to these corrections provide guidance under sections 1441, 1442, and 1443 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8856) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8856), which were the subject of FR Doc. 99–33515, is corrected as follows:

§1.1441–1 [Corrected]

1. On page 73409, column 2, §1.1441–1(f)(2)(i), line 24, the language, “valid after December 31, 2001. The rule” is corrected to read “valid after December 31, 2000. The rule”.

§1.1441–6 [Corrected]

2. On page 73410, column 2, §1.1441–6(g)(2), line 10, the language “Form 1001 or 8233 is valid on or after” is corrected to read “Form 1001 or 8233 that is valid on or after”.

Dale D. Goode,
Federal Register Liaison,
Assistant Chief Counsel (Corporate).

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