

Disclosure of Returns and Return Information by Other Agencies; Correction

Announcement 2002-7

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document contains corrections to proposed regulations (REG-105344-01, 2002-2 I.R.B. 302) which were published in the **Federal Register** on Thursday, December 13, 2001 (66 FR 64386). These regulations

relate to the disclosure of returns and return information by other agencies.

DATES: These corrections are effective December 13, 2001.

FOR FURTHER INFORMATION CONTACT: Julie C. Schwartz (202) 622-4570 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The proposed rulemaking by cross-reference to temporary regulations that are the subject of this correction is under section 6103 of the Internal Revenue Code.

Need for Correction

As published, proposed rulemaking by cross-reference to temporary regulations (REG-105344-01) contain errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of notice of proposed rulemaking by cross-reference to temporary regulations (REG-105344-01), which are the subject of FR Doc. 01-30620, is corrected as follows:

1. On page 64386, column 2, in the preamble, under the paragraph heading "Paperwork Reduction Act," paragraph 3, line 4, the language "Internal revenue Service, including" is corrected to read "Internal Revenue Service, including".
2. On page 64386, column 3, in the preamble, under the paragraph heading "Paperwork Reduction Act," line 11, the language "recordkeepers are federal agencies and" is corrected to read "recordkeepers are Federal agencies and".

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