
Gasoline and Diesel Fuel Excise Tax; Registration Requirements; Correction

Announcement 96-64

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (TD 8659 [1996-16 I.R.B. 4]) which were published in the Federal Register for Thursday, March 14, 1996 (61 FR 10450). The final regulations relate to the taxes on gasoline and diesel fuel reflecting and implementing certain changes made by the Omnibus Budget Reconciliation Act of 1993.

EFFECTIVE DATE: March 14, 1996.

FOR FURTHER INFORMATION CONTACT: Frank Boland (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are subject to these corrections are under sections 4081 and 4101 of the Internal Revenue Code.

Need for Correction

As published, [TD 8659] contains errors that are in need of clarification.

Correction of Publication

Accordingly, the publication of final regulations which are the subject of FR Doc. 96-5586 is corrected as follows:

§ 48.4101-1 [Corrected]

On page 10460, column 2, paragraph (f)(3)(ii)(D), lines 4 and 5 are corrected by merging the two lines to read “paragraph (j) of this section, without regard to”.

Cynthia E. Grigsby,
Chief, Regulations Unit
Assistant Chief Counsel (Corporate).