



published in the **Federal Register** on Wednesday, May 29, 1996 (61 FR 26788). The final regulations relate to requirements for furnishing a taxpayer identifying number on returns, statements or other documents.

EFFECTIVE DATE: May 29, 1996.

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SUPPLEMENTARY INFORMATION:

*Background*

The final regulations that are the subject of these corrections are under section 6109 of the Internal Revenue Code.

*Need for Correction*

As published, TD 8671 contains errors that are in need of correction.

*Correction of Publication*

Accordingly, the publication of final regulations which are the subject of FR Doc. 96-13397 is corrected as follows:

1. On page 26790, column 1, in amendatory instruction **Par 2.**”, line 1, the language “Section § 301.6109-1 is” is corrected to read “Section 301.6109-1 is”.

**§ 301.6109-1 [Corrected]**

2. On page 26791, columns 1 and 2, § 301.6109-1(d)(3)(iv)(A)(1) is corrected to read as follows:

§ 301.6109-1 *Identifying numbers.*

\* \* \* \* \*

(d) \* \* \*

(3) \* \* \*

(iv) \* \* \*

(A) \* \* \*

(I) Procedures for providing Form SS-4 and Form W-7, or such other necessary form to applicants for obtaining a taxpayer identifying number;

\* \* \* \* \*

**Taxpayer Identifying Numbers (TINs); Correction**

**Announcement 96-79**

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (TD 8671 [1996-26 I.R.B. 8]) which were

3. On page 26792, column 2, § 301.6109-1(h)(1), line 8, the language “identification numbers apply after

May” is corrected to read “identification numbers apply on and after May”.

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