

published in the Federal Register for Friday, April 28, 1995 (60 FR 20899). The final regulations relate to payments with respect to internal revenue taxes and internal revenue stamps by check or money order.

EFFECTIVE DATE: April 28, 1995.

FOR FURTHER INFORMATION CONTACT: Robert A. Walker, (202) 622-3640 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 6311 of the Internal Revenue Code.

Need for Correction

As published, TD 8595 contains an error that is in need of clarification.

Correction of Publication

Accordingly, the publication of final regulations which is the subject of FR Doc. 95-10410, is corrected as follows:

On page 20899, column 3, in amendatory instruction “Par. 2.,” line 8, the amendatory language “5. Adding paragraphs (d) and (e).” is corrected to read “5. Adding paragraph (d).”

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Payment of Internal Revenue Tax by Check or Money Order and Liability of Financial Institutions for Unpaid Taxes; Correction

Notice 96-27

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations [TD 8595 [1995-1 C.B. 205]] which were