
Miscellaneous Provisions Relating to the Tax Treatment of Partnership Items; Procedure and Administration; OMB Control Numbers; Correction

Notice 96-44

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to temporary regulations (T.D. 8128 [1987-1 C.B. 325]), which were published in the **Federal Register**

on Thursday, March 5, 1987 (52 FR 6779) relating to certain rules for the tax treatment of partnership items.

EFFECTIVE DATE: March 5, 1987.

FOR FURTHER INFORMATION CONTACT: D. Lindsay Russell (202) 622-3050, (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the subject of this correction is under sections 6221 thru 6233 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (T.D. 8128) contains an error which may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Ex-

cise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendment:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 301.6231(a)(7)-1T [Correctly redesignated from § 301.6231(a)(7)-1]

Par. 2. Section 301.6231(a)(7)-1 is redesignated as § 301.6231(a)(7)-1T.

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(Filed by the Office of the Federal Register on July 18, 1996, 8:45 a.m., and published in the issue of the Federal Register for July 19, 1996, 61 F.R. 37683)
