

Requirement to Maintain List of Investors in Potentially Abusive Tax Shelters; Correction

Announcement 2000–44

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to cross-reference notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains a correction to a notice of proposed rulemaking and notice of public hearing (REG–103736–00, 2000–11 I.R.B. 768), which were published in the **Federal Register** on Thursday, March 2, 2000 (65 FR 11271), relating to the maintenance of lists of potentially abusive tax shelters described in section 6112.

FOR FURTHER INFORMATION CONTACT: Guy Traynor at (202) 622-7180.

SUPPLEMENTARY INFORMATION:

Background

The regulations that are subject to this correction are under section 6112 of the Internal Revenue Code.

Need for Correction

As published, the regulations [REG–103736–00] contain an error in the preamble that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking [REG–103736–00], which was the subject of FR Doc. 00–4847, is corrected as follows:

1. On page 1272, column 2, fifth line from the top of the column, the language “June 22, 2000,” is corrected to read “June 20, 2000.”

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(Filed by the Office of the Federal Register on April 3, 2000, 8:45 a.m., and published in the issue of the Federal Register on April 4, 2000, 65 F.R. 17617)