

**FOR FURTHER INFORMATION CONTACT:**

Gregory A. Spring, (202) 435-5265 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The temporary regulations that are the subject of this correction are under section 6038A of the Internal Revenue Code.

**Need for Correction**

As published, temporary regulations (TD 9529) contain errors that may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

**PART 1—INCOME TAXES**

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

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

■ **Par. 2.** Section 1.6038A-1T is amended by adding paragraph (o) to read as follows:

**§ 1.6038A-1T General requirements and definitions (temporary).**

\* \* \* \* \*

(o) *Expiration date.* The applicability of this section expires on June 10, 2014.

\* \* \* \* \*

■ **Par. 3.** Section 1.6038A-2T is amended by adding paragraph (i) to read as follows:

**§ 1.6038A-2T Requirement of return (temporary).**

\* \* \* \* \*

(i) *Expiration date.* The applicability of this section expires on June 10, 2014.

\* \* \* \* \*

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[TD 9529]

RIN 1545-BK01

**Requirements for Taxpayers Filing Form 5472; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains corrections to temporary regulations (TD 9529) that were published in the **Federal Register** on Friday, June 10, 2011 (76 FR 33997) removing the duplicate filing requirement for Form 5472, "Information Return of a 25% Foreign-Owned U.S. corporation or a Foreign Corporation Engaged in a U.S. Trade or Business."

**DATES:** This correction is effective on June 24, 2011, and is applicable on June 10, 2011.

**FOR FURTHER INFORMATION CONTACT:**

Gregory A. Spring, (202) 435-5265 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The temporary regulations that are the subject of this correction are under section 6038A of the Internal Revenue Code.

**Need for Correction**

As published, temporary regulations (TD 9529) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the temporary regulations (TD 9529) which were the subject of FR Doc. 2011-14468 is corrected as follows:

1. On page 33998, column 3, in the preamble, under the paragraph heading "Special Analyses", the last paragraph of the column, first and second lines, the language "It has been determined that this temporary regulation is not a significant" is corrected to read "It has been determined that these temporary regulations are not a significant".

2. On page 33999, column 1, in the preamble, under the paragraph heading "Special Analyses", the first paragraph of the column, third and fourth lines, the language "section 7805(f) of the Code, this regulation has been submitted to the" is corrected to read "section 7805(f) of the Code, these regulations have been submitted to the".

3. On page 33999, column 1, in the preamble, under the paragraph heading "Drafting Information", sixth line of the paragraph, the language "Department participated in its" is corrected to read "Department participated in their".

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2011-15946 Filed 6-23-11; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 54**

[TD 9531]

RIN 1545-BH88

**Extension of Time for Filing Returns**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final and removal temporary regulations

**SUMMARY:** This document contains final regulations relating to the automatic extensions of time to file returns for partnership, trust, and estate taxpayers, and automatic extensions of time for filing returns for pension excise taxes. The objective of these final regulations is to reduce overall taxpayer burden by providing an extension period that strikes the most reasonable balance for these pass-through entities and the large number of taxpayers who require information from these entities for completion of their income tax returns.

**DATES: Effective Date:** These regulations are effective on June 24, 2011.

*Applicability Date:* For dates of applicability of these regulations, see §§ 1.6081-2(h), 1.6081-6(g), and 54.6081-1(f).

**FOR FURTHER INFORMATION CONTACT:** Jason Bremer, (202) 622-4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

This document contains amendments to 26 CFR parts 1 and 54 under section 6081 of the Internal Revenue Code (Code). On November 8, 2005, the Treasury Department and the IRS published a notice of proposed rulemaking (REG-144898-04) by cross-reference to temporary regulations (TD 9229) in the **Federal Register** (70 FR 67356, 70 FR 67397) relating to the simplification of procedures for obtaining automatic extensions of time