

■ 2. Section 543.3 is amended by revising paragraph (c)(3) to read as follows:

**§ 543.3 How do tribal governments comply with this part?**

\* \* \* \* \*

(c) \* \* \*  
 (3) Establish a deadline, no later than October 12, 2012, by which a gaming operation must come into compliance with the tribal internal control standards. However, the tribal gaming regulatory authority may extend the deadline by six months if written notice citing justification is provided to the Commission no later than two weeks before the deadline.

\* \* \* \* \*

Dated: August 24, 2011, Washington, DC.

**Tracie L. Stevens,**  
*Chairwoman.*

**Steffani A. Cochran,**  
*Vice-Chairwoman.*

**Daniel J. Little,**  
*Associate Commissioner.*

[FR Doc. 2011-22035 Filed 8-29-11; 8:45 am]

**BILLING CODE P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-126519-11]

RIN 1545-BK41

**Determining the Amount of Taxes Paid for Purposes of the Foreign Tax Credit; Correction**

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

**ACTION:** Correction to notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations that were published in the **Federal Register** on Monday, July 18, 2011. These regulations address certain highly structured arrangements that produce inappropriate foreign tax credit results.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey Cowan, (202) 622-3850 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of proposed rulemaking by cross-reference to temporary regulations (REG-126519-11) that is the subject of this correction is under section 901 of the Internal Revenue Code.

**Need for Correction**

As published July 18, 2011 (76 FR 42076), the notice of proposed rulemaking by cross-reference to temporary regulations (REG-126519-11) contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-126519-11), that was the subject of FR Doc. 2011-17919, is corrected as follows:

Section 1.901-2 is amended by adding paragraphs (e)(5)(iv)(B)(1)(iii) and (h)(3) to read as follows:

**§ 1.901-2 Income, war profits, or excess profits tax paid or accrued.**

\* \* \* \* \*

(e) \* \* \*

(5) \* \* \*

(iv) \* \* \*

(B) \* \* \*

(1) \* \* \*

(iii) [The text of proposed § 1.901-2(e)(5)(iv)(B)(1)(iii) is the same as the text of § 1.901-2T(e)(5)(iv)(B)(1)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(h) \* \* \*

(3) [The text of proposed § 1.901-2(h)(3) is the same as the text of § 1.901-2T(h)(3) published elsewhere in this issue of the **Federal Register**.]

**Treena V. Garrett,**

*Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, Procedure and Administration.*

[FR Doc. 2011-22067 Filed 8-29-11; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9535]

RIN 1545-BK25

**Determining the Amount of Taxes Paid for Purposes of the Foreign Tax Credit; Correction**

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains a correction to final and temporary regulations (TD 9535), that were published in the **Federal Register** on

Monday, July 18, 2011. These regulations provide guidance relating to the determination of the amount of taxes paid for purposes of the foreign tax credit. These regulations address certain highly structured transactions that produce inappropriate foreign tax credit results. The regulations affect individuals and corporations that claim direct and indirect foreign tax credits.

**DATES:** This correction is effective August 30, 2011, and is applicable beginning July 18, 2011.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey Cowan, (202) 622-3850 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final and temporary regulations (TD 9535) that is the subject of this correction are under section 901 of Internal Revenue Code.

**Need for Correction**

As published, TD 9535 contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly July 18, 2011 (76 FR 42038), the publication of the final and temporary regulations (TD 9535), that were the subject of FR Doc. 2011-17920, is corrected as follows:

On page 42042, column 3, in the preamble under the caption “K. Effective Date”, line 5, the language, “or after July 17, 2011.” is corrected to read “or after July 13, 2011.”.

**Treena V. Garrett,**

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

[FR Doc. 2011-22064 Filed 8-29-11; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9536]

RIN 1545-BK40

**Determining the Amount of Taxes Paid for Purposes of the Foreign Tax Credit**

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains a correction to final and temporary regulations (TD 9536) that were