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26 CFR Parts 1, 31, and 301

Withholding of Tax on Certain U.S. Source Income Paid to Foreign
Persons and Revision of Information Reporting and Backup Withholding
Regulations; Proposed Rule

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1, 31, and 301**

[REG–134361–12]

RIN 1545–BL17

Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revision of Information Reporting and Backup Withholding Regulations**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.**SUMMARY:** In this issue of the **Federal Register**, the IRS is issuing temporary regulations (TD 9658) that provide revise certain provisions of the final regulations regarding withholding of tax on certain U.S. source income paid to foreign persons, information reporting and backup withholding with respect to payments made to certain U.S. persons, portfolio interest treatment for nonresident alien individuals and foreign corporations, and requirements for certain claims for refund or credit of income tax made by foreign persons. The text of the temporary regulations published in the **Federal Register** also serves as the text of these proposed regulations. This document also provides notice of public hearing on these proposed regulations.**DATES:** Written and/or electronic comments must be received by May 5, 2014. Outlines of topics to be discussed at the public hearing scheduled for June 24, 2014 at 10 a.m. must be received by May 5, 2014.**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–134361–12), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8:00 a.m. and 4:00 p.m. to CC:PA:LPD:PR (REG–134361–12), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically, via the Federal eRulemaking Portal at www.regulations.gov (IRS REG–134361–12). The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC.**FOR FURTHER INFORMATION CONTACT:** John Sweeney, (202) 622–3840 (not a toll-free number).**SUPPLEMENTARY INFORMATION:****Background**

Temporary regulations in this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to sections 871, 1441, 1461, 6041, 6042, 6045, and 6049 of the Internal Revenue Code (Code), the Employment Tax Regulations (26 CFR part 31) under section 3406 of the Code, and the Procedure and Administration Regulations (26 CFR part 301) under section 6402 of the Code. The temporary regulations set forth rules relating to the coordination of withholding and reporting requirements under chapter 4 of the Code with withholding and reporting requirements under chapter 3, reporting requirements under chapter 61, and backup withholding requirements under section 3406. The temporary regulations also provide guidance regarding claims for credit or refund of chapter 4 withholding under § 301.6402–3(e). The temporary regulations also amend § 1.871–14 to reflect certain changes to the procedures for interest to qualify as portfolio interest. The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13653. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations.

It is hereby certified that the collection of information in this notice of proposed rulemaking will not have a significant economic impact on a substantial number of small entities within the meaning of section 601(6) of the Regulatory Flexibility Act (5 U.S.C. chapter 6)

The domestic small business entities that are subject to the collections of information in this notice of proposed rulemaking are those domestic business entities that are payors of certain U.S. source income to foreign persons. These domestic small business entities are subject to comprehensive rules under chapter 3 to identify the proper treatment of payee for purposes of that chapter's information reporting and tax withholding purposes. The domestic small business entities subject to the collections of information in this notice

of proposed rulemaking are also subject to comprehensive information reporting and tax withholding rules under chapters 4 and 61 with respect to payments of certain U.S. source income subject to information reporting and tax reporting under chapter 3. These payors are also subject to information and reporting rules under section 3406.

Payors of payments that are subject to the information reporting and withholding regimes under chapters 3, 4, and 61, and section 3406 play an important role in U.S. tax compliance by providing information about payments made to, and income earned by, U.S. and foreign taxpayers. This notice of proposed rulemaking coordinates the information collection and reporting requirements of chapters 3 and 61 and section 3406 applicable to domestic small business entities that are payors of certain U.S. source income with the information collection and reporting requirements of chapter 4 that are applicable to those same domestic small business entities. This notice of proposed rulemaking establishes a more integrated set of information reporting and tax withholding rules applicable to a domestic small business entity making a payment of U.S. source income that is otherwise the case.

The integrated set of information reporting and withholding rules set out in this notice of proposed rulemaking that will apply to domestic small business entities paying U.S. source income to foreign persons reduce burdens otherwise placed on these entities, including removing duplicative reporting obligations that would otherwise apply. In addition, this notice of proposed rulemaking conforms the due diligence, withholding, and reporting rules under chapters 3, 4, and 61, and section 3406 to the extent appropriate in light of the separate objectives of each chapter or section, thereby reducing burdens that would otherwise apply to domestic small business entities making payments of U.S. source income to foreign persons.

Although the Treasury Department and the IRS anticipate that a substantial number of domestic small entities will be affected by the collection of information in this notice of proposed rulemaking, the Treasury Department and the IRS believe that the economic impact to these entities resulting from the information collection requirements will not be significant. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act is not required. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business

Administration for comment on its impact on small businesses. The Internal Revenue Service invites the public to comment on this certification.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on all aspects of the proposed regulations. All comments will be available for public inspection and copying.

A public hearing has been scheduled for June 24, 2014, beginning at 10 a.m. in the Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit electronic or written comments, an outline of the topics to be discussed, and the time to be devoted to each topic. Submit a signed original and eight (8) copies or an electronic copy of the topics outline by May 5, 2014. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal authors of these regulations are John Sweeney, Joshua Rabon, Subin Seth, and Nancy Lee of the Office of Associate Chief Counsel (International). However, other personnel from the IRS and the Treasury Department participated in the development of these regulations.

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1, 31, and 301 are proposed to be amended as follows:

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 1.871–14 is amended by revising paragraphs (b), (c)(2) introductory text, (c)(2)(i) through (iv), (c)(3)(i), (c)(4), (e)(1), and (i) to read as follows:

§ 1.871–14 Rules relating to repeal of tax on interest of nonresident alien individuals and foreign corporations received from certain portfolio debt investments.

* * * * *

(b) [The text of the proposed amendment to § 1.871–14(b) is the same as the text of § 1.871–14T(b) published elsewhere in this issue of the **Federal Register**.]

(c) * * *

(2) [The text of the proposed amendment to § 1.871–14(c)(2) is the same as the text of § 1.871–14T(c)(2) published elsewhere in this issue of the **Federal Register**.]

(i) through (iv) [The text of the proposed amendment to § 1.871–14(c)(2)(i) through (iv) is the same as the text of § 1.871–14T(c)(2)(i) through (iv) published elsewhere in this issue of the **Federal Register**.]

(3) * * *

(i) [The text of the proposed amendment to § 1.871–14(c)(3)(i) is the same as the text of § 1.871–14T(c)(3)(i) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(4) [The text of the proposed amendment to § 1.871–14(c)(4) is the same as the text of § 1.871–14T(c)(4) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(e) * * *

(1) [The text of the proposed amendment to § 1.871–14(e)(1) is the

same as the text of § 1.871–14T(e)(1) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(i) [The text of the proposed amendment to § 1.871–14(i) is the same as the text of § 1.871–14T(i) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 3.** Section 1.1441–1 is amended by:

- 1. Revising paragraphs (a), (b)(1), (b)(2)(i), (b)(2)(iii)(A), (b)(2)(iv)(A), and (b)(2)(iv)(B)(2) and (3).
- 2. Adding paragraph (b)(2)(iv)(B)(4).
- 3. Revising paragraphs (b)(2)(iv)(C) and (E), (b)(2)(vi), (b)(2)(vii)(B)(1) and (2), (b)(2)(vii)(C)(1) and (2), (b)(2)(vii)(D)(1) and (2), (b)(2)(vii)(E)(1) and (2), (b)(2)(vii)(F), (b)(3)(i), (b)(3)(ii)(A) through (C), (b)(3)(iii) introductory text, (b)(3)(iii)(A), (b)(3)(iii)(D), (b)(3)(iv) introductory text, (B)(3)(iv)(A), (b)(3)(v)(B), (b)(3)(vi), (b)(3)(vii), (b)(3)(ix)(A), (b)(3)(x), (b)(4) introductory text, and (b)(4)(i).
- 4. Adding paragraph (b)(5)(ix).
- 5. Revising paragraphs (b)(6), (b)(7)(i) introductory text, (b)(7)(i)(A) through (C), (b)(7)(ii), (b)(7)(iv), (b)(7)(v), (c) introductory text, (c)(2), (c)(5), (c)(10), (c)(12), (c)(16), (c)(17), (c)(25), and (c)(28) through (30).
- 6. Adding paragraphs (c)(31) through (56).
- 7. Revising paragraphs (d)(4), (e)(1)(ii)(A)(2) and (3), (e)(2)(ii), (e)(3)(ii) introductory text, (e)(3)(ii)(A), and (e)(3)(ii)(C) and (D).
- 8. Adding paragraph (e)(3)(ii)(E).
- 9. Revising paragraphs (e)(3)(iii) introductory text, (e)(3)(iii)(A), and (e)(3)(iii)(C) and (D).
- 10. Adding paragraph (e)(3)(iii)(E).
- 11. Revising paragraphs (e)(3)(iv)(A) through (C), (e)(3)(iv)(D)(1) through (6), (e)(3)(iv)(E), (e)(3)(v), (e)(4) introductory text, (e)(4)(i), (e)(4)(ii)(A), (e)(4)(ii)(B)(1) through (6), and (e)(4)(ii)(B)(8).
- 12. Adding paragraphs (e)(4)(ii)(B)(9) through (12).
- 13. Revising paragraphs (e)(4)(ii)(C), (e)(4)(ii)(D), (e)(4)(iii), (e)(4)(iv)(A), (e)(4)(iv)(C), (e)(4)(v), (e)(4)(vi), (e)(4)(vii) introductory text, (e)(4)(vii)(A), (e)(4)(vii)(F), and (e)(4)(vii)(H).
- 14. Adding paragraph (e)(4)(vii)(I).
- 15. Revising paragraph (e)(4)(viii)(B).
- 16. Adding paragraph (e)(4)(viii)(C).
- 17. Revising paragraphs (e)(4)(ix) and (e)(5).
- 18. Adding paragraph (f)(3).

The revisions and additions read as follows:

§ 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(a) [The text of the proposed amendment to § 1.1441-1(a) is the same as the text of § 1.1441-1T(a) published elsewhere in this issue of the **Federal Register.**]

(b) * * *

(1) [The text of the proposed amendment to § 1.1441-1(b)(1) is the same as the text of § 1.1441-1T(b)(1) published elsewhere in this issue of the **Federal Register.**]

(2) * * *

(i) [The text of the proposed amendment to § 1.1441-1(b)(2)(i) is the same as the text of § 1.1441-1T(b)(2)(i) published elsewhere in this issue of the **Federal Register.**]

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(iii) * * *

(A) [The text of the proposed amendment to § 1.1441-1(b)(2)(iii)(A) is the same as the text of § 1.1441-1T(b)(2)(iii)(A) published elsewhere in this issue of the **Federal Register.**]

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(iv) * * *

(A) [The text of the proposed amendment to § 1.1441-1(b)(2)(iv)(A) is the same as the text of § 1.1441-1T(b)(2)(iv)(A) published elsewhere in this issue of the **Federal Register.**]

(B) * * *

(2) through (4) [The text of the proposed amendment to § 1.1441-1(b)(2)(iv)(B)(2) through (4) is the same as the text of § 1.1441-1T(b)(2)(iv)(B)(2) through (4) published elsewhere in this issue of the **Federal Register.**]

(C) [The text of the proposed amendment to § 1.1441-1(b)(2)(iv)(C) is the same as the text of § 1.1441-1T(b)(2)(iv)(C) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(E) [The text of the proposed amendment to § 1.1441-1(b)(2)(iv)(E) is the same as the text of § 1.1441-1T(b)(2)(iv)(E) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(vi) [The text of the proposed amendment to § 1.1441-1(b)(2)(vi) is the same as the text of § 1.1441-1T(b)(2)(vi) published elsewhere in this issue of the **Federal Register.**]

(vii) * * *

(B) * * *

(1) and (2) [The text of the proposed amendment to § 1.1441-1(b)(2)(vii)(B)(2) is the same as the text of § 1.1441-1T(b)(2)(vii)(B)(2) published elsewhere in this issue of the **Federal Register.**]

(C) * * *

(1) and (2) [The text of the proposed amendment to § 1.1441-1(b)(2)(vii)(C)(1)

and (2) is the same as the text of § 1.1441-1T(b)(2)(vii)(C)(1) and (2) published elsewhere in this issue of the **Federal Register.**]

(D) * * *

(1) and (2) [The text of the proposed amendment to § 1.1441-1(b)(2)(vii)(D)(1) and (2) is the same as the text of § 1.1441-1T(b)(2)(vii)(D)(1) and (2) published elsewhere in this issue of the **Federal Register.**]

(E) * * *

(1) and (2) [The text of the proposed amendment to § 1.1441-1(b)(2)(vii)(E)(1) and (2) is the same as the text of § 1.1441-1T(b)(2)(vii)(E)(1) and (2) published elsewhere in this issue of the **Federal Register.**]

(F) [The text of the proposed amendment to § 1.1441-1(b)(2)(vii)(F) is the same as the text of § 1.1441-1T(b)(2)(vii)(F) published elsewhere in this issue of the **Federal Register.**]

(3) * * *

(i) [The text of the proposed amendment to § 1.1441-1(b)(3)(i) is the same as the text of § 1.1441-1T(b)(3)(i) published elsewhere in this issue of the **Federal Register.**]

(ii) * * *

(A) through (C) [The text of the proposed amendment to § 1.1441-1(b)(3)(ii)(A) through (C) is the same as the text of § 1.1441-1T(b)(3)(ii)(A) through (C) published elsewhere in this issue of the **Federal Register.**]

(iii) [The text of the proposed amendment to § 1.1441-1(b)(3)(iii) is the same as the text of § 1.1441-1T(b)(3)(iii) published elsewhere in this issue of the **Federal Register.**]

(A) [The text of the proposed amendment to § 1.1441-1(b)(3)(iii)(A) is the same as the text of § 1.1441-1T(b)(3)(iii)(A) published elsewhere in this issue of the **Federal Register.**]

(1) [The text of the proposed amendment to § 1.1441-1(b)(3)(iii)(A)(1) is the same as the text of § 1.1441-1T(b)(3)(iii)(A)(1) published elsewhere in this issue of the **Federal Register.**]

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(iii) through (v) [The text of the proposed amendment to § 1.1441-1(b)(3)(iii)(A)(1)(iii) through (v) is the same as the text of § 1.1441-1T(b)(3)(iii)(A)(1)(iii) through (v) published elsewhere in this issue of the **Federal Register.**]

(2) [The text of the proposed amendment to § 1.1441-1(b)(3)(iii)(A)(2) is the same as the text of § 1.1441-1T(b)(3)(iii)(A)(2) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(D) [The text of the proposed amendment to § 1.1441-1(b)(3)(iii)(D) is the same as the text of § 1.1441-

1T(b)(3)(iii)(D) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(iv) [The text of the proposed amendment to § 1.1441-1(b)(3)(iv) is the same as the text of § 1.1441-1T(b)(3)(iv) published elsewhere in this issue of the **Federal Register.**]

(A) [The text of the proposed amendment to § 1.1441-1(b)(3)(iv)(A) is the same as the text of § 1.1441-1T(b)(3)(iv)(A) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(v) * * *

(B) [The text of the proposed amendment to § 1.1441-1(b)(3)(v)(B) is the same as the text of § 1.1441-1T(b)(3)(v)(B) published elsewhere in this issue of the **Federal Register.**]

(vi) [The text of the proposed amendment to § 1.1441-1(b)(3)(vi) is the same as the text of § 1.1441-1T(b)(3)(vi) published elsewhere in this issue of the **Federal Register.**]

(vii) [The text of the proposed amendment to § 1.1441-1(b)(3)(vii) is the same as the text of § 1.1441-1T(b)(3)(vii) published elsewhere in this issue of the **Federal Register.**]

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(ix) * * *

(A) [The text of the proposed amendment to § 1.1441-1(b)(3)(ix)(A) is the same as the text of § 1.1441-1T(b)(3)(ix)(A) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(x) [The text of the proposed amendment to § 1.1441-1(b)(3)(x) is the same as the text of § 1.1441-1T(b)(3)(x) published elsewhere in this issue of the **Federal Register.**]

(4) [The text of the proposed amendment to § 1.1441-1(b)(4) is the same as the text of § 1.1441-1T(b)(4) published elsewhere in this issue of the **Federal Register.**]

(i) [The text of the proposed amendment to § 1.1441-1(b)(4)(i) is the same as the text of § 1.1441-1T(b)(4)(i) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(5) * * *

(ix) [The text of the proposed amendment to § 1.1441-1(b)(5)(ix) is the same as the text of § 1.1441-1T(b)(5)(ix) published elsewhere in this issue of the **Federal Register.**]

(6) [The text of the proposed amendment to § 1.1441-1(b)(6) is the same as the text of § 1.1441-1T(b)(6) published elsewhere in this issue of the **Federal Register.**]

(7) * * *

(i) [The text of the proposed amendment to § 1.1441-1(b)(7)(i) is the

same as the text of § 1.1441–1T(b)(7)(i) published elsewhere in this issue of the **Federal Register**.]

(A) through (C) [The text of the proposed amendment to § 1.1441–1(b)(7)(i)(A) through (C) is the same as the text of § 1.1441–1T(b)(7)(i)(A) through (C) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(ii) [The text of the proposed amendment to § 1.1441–1(b)(7)(ii) is the same as the text of § 1.1441–1T(b)(7)(ii) published elsewhere in this issue of the **Federal Register**.]

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(iv) and (v) [The text of the proposed amendment to § 1.1441–1(b)(7)(iv) and (v) is the same as the text of § 1.1441–1T(b)(7)(iv) and (v) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(c) [The text of the proposed amendment to § 1.1441–1(c) is the same as the text of § 1.1441–1T(c) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(2) [The text of the proposed amendment to § 1.1441–1(c)(2) is the same as the text of § 1.1441–1T(c)(2) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(5) [The text of the proposed amendment to § 1.1441–1(c)(5) is the same as the text of § 1.1441–1T(c)(5) published elsewhere in this issue of the **Federal Register**.]

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(10) [The text of the proposed amendment to § 1.1441–1(c)(10) is the same as the text of § 1.1441–1T(c)(10) published elsewhere in this issue of the **Federal Register**.]

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(12) [The text of the proposed amendment to § 1.1441–1(c)(12) is the same as the text of § 1.1441–1T(c)(12) published elsewhere in this issue of the **Federal Register**.]

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(16) and (17) [The text of the proposed amendment to § 1.1441–1(c)(16) and (17) is the same as the text of § 1.1441–1T(c)(16) and (17) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(25) [The text of the proposed amendment to § 1.1441–1(c)(25) is the same as the text of § 1.1441–1T(c)(25) published elsewhere in this issue of the **Federal Register**.]

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(28) through (56) [The text of the proposed amendment to § 1.1441–1(c)(28) through (56) is the same as the

text of § 1.1441–1T(c)(28) through (56) published elsewhere in this issue of the **Federal Register**.]

(d) * * *

(4) [The text of the proposed amendment to § 1.1441–1(d)(4) is the same as the text of § 1.1441–1T(d)(4) published elsewhere in this issue of the **Federal Register**.]

(e) * * *

(1) * * *

(ii) * * *

(A) * * *

(2) and (3) [The text of the proposed amendment to § 1.1441–1(e)(1)(ii)(A)(2) and (3) is the same as the text of § 1.1441–1T(e)(1)(ii)(A)(2) and (3) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(2) * * *

(ii) [The text of the proposed amendment to § 1.1441–1(e)(2)(ii) is the same as the text of § 1.1441–1T(e)(2)(ii) published elsewhere in this issue of the **Federal Register**.]

(3) * * *

(ii) [The text of the proposed amendment to § 1.1441–1(e)(3)(ii) is the same as the text of § 1.1441–1T(e)(3)(ii) published elsewhere in this issue of the **Federal Register**.]

(A) [The text of the proposed amendment to § 1.1441–1(e)(3)(ii)(A) is the same as the text of § 1.1441–1T(e)(3)(ii)(A) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(C) through (E) [The text of the proposed amendment to § 1.1441–1(e)(3)(ii)(C) is the same as the text of § 1.1441–1T(e)(3)(ii)(C) published elsewhere in this issue of the **Federal Register**.]

(iii) [The text of the proposed amendment to § 1.1441–1(e)(3)(iii) is the same as the text of § 1.1441–1T(e)(3)(iii) published elsewhere in this issue of the **Federal Register**.]

(A) [The text of the proposed amendment to § 1.1441–1(e)(3)(iii)(A) is the same as the text of § 1.1441–1T(e)(3)(iii)(A) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(C) through (E) [The text of the proposed amendment to § 1.1441–1(e)(3)(iii)(C) through (E) is the same as the text of § 1.1441–1T(e)(3)(iii)(C) through (E) published elsewhere in this issue of the **Federal Register**.]

(iv) * * *

(A) through (C) [The text of the proposed amendment to § 1.1441–1(e)(3)(iv)(A) through (C) is the same as the text of § 1.1441–1T(e)(3)(iv)(A) through (C) published elsewhere in this issue of the **Federal Register**.]

(D) * * *

(1) [The text of the proposed amendment to § 1.1441–1(e)(3)(iv)(D)(1) is the same as the text of § 1.1441–1T(e)(3)(iv)(D)(1) published elsewhere in this issue of the **Federal Register**.]

(2) [The text of the proposed amendment to § 1.1441–1(e)(3)(iv)(D)(2) is the same as the text of § 1.1441–1T(e)(3)(iv)(D)(2) published elsewhere in this issue of the **Federal Register**.]

(i) and (ii) [The text of the proposed amendment to § 1.1441–1(e)(3)(iv)(D)(2)(i) and (ii) is the same as the text of § 1.1441–1T(e)(3)(iv)(D)(2)(i) and (ii) published elsewhere in this issue of the **Federal Register**.]

(3) through (6) [The text of the proposed amendment to § 1.1441–1(e)(3)(iv)(D)(3) through (6) is the same as the text of § 1.1441–1T(e)(3)(iv)(D)(3) through (6) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(E) [The text of the proposed amendment to § 1.1441–1(e)(3)(iv)(E) is the same as the text of § 1.1441–1T(e)(3)(iv)(E) published elsewhere in this issue of the **Federal Register**.]

(v) [The text of the proposed amendment to § 1.1441–1(e)(3)(v) is the same as the text of § 1.1441–1T(e)(3)(v) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(4) [The text of the proposed amendment to § 1.1441–1(e)(4) is the same as the text of § 1.1441–1T(e)(4) published elsewhere in this issue of the **Federal Register**.]

(i) [The text of the proposed amendment to § 1.1441–1(e)(4)(i) is the same as the text of § 1.1441–1T(e)(4)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) * * *

(A) [The text of the proposed amendment to § 1.1441–1(e)(4)(ii)(A) is the same as the text of § 1.1441–1T(e)(4)(ii)(A) published elsewhere in this issue of the **Federal Register**.]

(B) [The text of the proposed amendment to § 1.1441–1(e)(4)(ii)(B) is the same as the text of § 1.1441–1T(e)(4)(ii)(B) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(8) through (12) [The text of the proposed amendment to § 1.1441–1(f) is the same as the text of § 1.1441–1T(f) published elsewhere in this issue of the **Federal Register**.]

(C) [The text of the proposed amendment to § 1.1441–1(e)(4)(ii)(C) is the same as the text of § 1.1441–1T(e)(4)(ii)(C) published elsewhere in this issue of the **Federal Register**.]

(D) [The text of the proposed amendment to § 1.1441–1(e)(4)(ii)(D) is

the same as the text of § 1.1441–1T(e)(4)(ii)(D) published elsewhere in this issue of the **Federal Register**.]

(1) through (3) [The text of the proposed amendment to § 1.1441–1(e)(4)(ii)(D)(1) through (3) is the same as the text of § 1.1441–1T(e)(4)(ii)(D)(1) through (3) published elsewhere in this issue of the **Federal Register**.]

(iii) [The text of the proposed amendment to § 1.1441–1(e)(4)(iii) is the same as the text of § 1.1441–1T(e)(4)(iii) published elsewhere in this issue of the **Federal Register**.]

(iv) * * *
(A) [The text of the proposed amendment to § 1.1441–1(e)(4)(iv)(A) is the same as the text of § 1.1441–1T(e)(4)(iv)(A) published elsewhere in this issue of the **Federal Register**.]

(C) [The text of the proposed amendment to § 1.1441–1(e)(4)(iv)(C) is the same as the text of § 1.1441–1T(e)(4)(iv)(C) published elsewhere in this issue of the **Federal Register**.]

(v) through (vii) [The text of the proposed amendment to § 1.1441–1(e)(4)(v) through (vii) is the same as the text of § 1.1441–1T(e)(4)(v) through (vii) published elsewhere in this issue of the **Federal Register**.]

(A) [The text of the proposed amendment to § 1.1441–1(e)(4)(vii)(A) is the same as the text of § 1.1441–1T(e)(4)(vii)(A) published elsewhere in this issue of the **Federal Register**.]

(F) [The text of the proposed amendment to § 1.1441–1(e)(4)(vii)(F) is the same as the text of § 1.1441–1T(e)(4)(vii)(F) published elsewhere in this issue of the **Federal Register**.]

(H) through (I) [The text of the proposed amendment to § 1.1441–1(e)(4)(vii)(H) through (I) is the same as the text of § 1.1441–1T(e)(4)(vii)(H) through (I) published elsewhere in this issue of the **Federal Register**.]

(viii) * * *
(B) and (C) [The text of the proposed amendment to § 1.1441–1(e)(4)(viii)(B) and (C) is the same as the text of § 1.1441–1T(e)(4)(viii)(B) and (C) published elsewhere in this issue of the **Federal Register**.]

(ix) [The text of the proposed amendment to § 1.1441–1(e)(4)(ix) is the same as the text of § 1.1441–1T(e)(4)(ix) published elsewhere in this issue of the **Federal Register**.]

(5) [The text of the proposed amendment to § 1.1441–1(e)(4)(5) is the same as the text of § 1.1441–1T(e)(5) published elsewhere in this issue of the **Federal Register**.]

(f) [The text of the proposed amendment to § 1.1441–1(f) is the same

as the text of § 1.1441–1T(f) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 4.** Section 1.1441–3 is amended by revising paragraphs (a), (c)(4)(i), and (d), and adding paragraph (j) to read as follows:

§ 1.1441–3 Determination of amounts to be withheld.

(a) [The text of the proposed amendment to § 1.1441–3(a) is the same as the text of § 1.1441–3T(a) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(c) * * *

(4) * * *

(i) [The text of the proposed amendment to § 1.1441–3(c)(4)(i) is the same as the text of § 1.1441–3T(c)(4)(i) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(d) * * *

* * * * *

(j) [The text of the proposed amendment to § 1.1441–3(j) is the same as the text of § 1.1441–3T(j) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 5.** Section 1.1441–4 is amended by revising paragraphs (a)(2)(ii), (b)(2)(i), (b)(2)(iii), (b)(2)(v), and (b)(3), and adding paragraphs (g)(3) and (h) to read as follows:

§ 1.1441–4 Exemptions from withholding for certain effectively connected income and other amounts.

(a) * * *

(2) * * *

(ii) [The text of the proposed amendment to § 1.1441–4(a)(2)(ii) is the same as the text of § 1.1441–4T(a)(2)(ii)(A) through (B) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(b) * * *

(2) * * *

(i) [The text of the proposed amendment to § 1.1441–4(b)(2)(i) is the same as the text of § 1.1441–4T(b)(2)(i) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(iii) [The text of the proposed amendment to § 1.1441–4(b)(2)(iii) is the same as the text of § 1.1441–4T(b)(2)(iii) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(v) [The text of the proposed amendment to § 1.1441–4(b)(2)(iv) is the same as the text of § 1.1441–4T(b)(2)(iv) published elsewhere in this issue of the **Federal Register**.]

(3) [The text of the proposed amendment to § 1.1441–4(b)(3) is the same as the text of § 1.1441–4T(b)(3) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(g) * * *

(3) [The text of the proposed amendment to § 1.1441–4(g)(3) is the same as the text of § 1.1441–4T(g)(3) published elsewhere in this issue of the **Federal Register**.]

(h) [The text of the proposed amendment to § 1.1441–4(h) is the same as the text of § 1.1441–4T(g)(3) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 6.** Section 1.1441–5 is amended by:

- 1. Revising paragraph (b)(2)(iii).
 - 2. Adding paragraph (b)(2)(vi).
 - 3. Revising (c)(1)(i) introductory text, (c)(1)(i)(C), and (c)(1)(iv).
 - 4. Adding paragraph (c)(1)(v).
 - 5. Revising paragraphs (c)(2)(i) through (iii), (c)(2)(iv)(A) and (B), (c)(3)(i) and (ii), (c)(3)(iii)(A), (c)(3)(iv) and (v), and (d)(2) through (4).
 - 6. Adding paragraph (e)(3)(iii).
 - 7. Revising paragraphs (e)(5)(i) and (ii), (e)(5)(iii)(A), (e)(5)(iv) and (v), (e)(6)(ii), and (f).
 - 8. Adding paragraph (g)(3).
- The revisions and additions read as follows:

§ 1.1441–5 Withholding on payments to partnerships, trusts, and estates.

* * * * *

(b) * * *

(2) * * *

(iii) [The text of the proposed amendment to § 1.1441–5(b)(2)(iii) is the same as the text of § 1.1441–5T(b)(2)(iii) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(vi) [The text of the proposed amendment to § 1.1441–5(b)(2)(vi) is the same as the text of § 1.1441–5T(b)(2)(vi) published elsewhere in this issue of the **Federal Register**.]

(c) * * *

(1) * * *

(i) [The text of the proposed amendment to § 1.1441–5(c)(1)(i) is the same as the text of § 1.1441–5T(c)(1)(i) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(C) [The text of the proposed amendment to § 1.1441–5(c)(1)(i)(C) is the same as the text of § 1.1441–5T(c)(1)(i)(C) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(iv) and (v) [The text of the proposed amendment to § 1.1441–5(c)(1)(iv) and

(v) is the same as the text of § 1.1441–5T(c)(1)(iv) and (v) published elsewhere in this issue of the **Federal Register**.]

(2) * * *

(i) through (iii) [The text of the proposed amendment to § 1.1441–5(c)(2)(i) through (iii) is the same as the text of § 1.1441–5T(c)(2)(i) through (iii) published elsewhere in this issue of the **Federal Register**.]

(iv) * * *

(A) and (B) [The text of the proposed amendment to § 1.1441–5(c)(2)(iv)(A) and (B) is the same as the text of § 1.1441–5T(c)(2)(iv)(A) and (B) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(3) * * *

(i) and (ii) [The text of the proposed amendment to § 1.1441–5(c)(3)(i) and (ii) is the same as the text of § 1.1441–5T(c)(3)(i) and (ii) published elsewhere in this issue of the **Federal Register**.]

(iii) * * *

(A) [The text of the proposed amendment to § 1.1441–5(c)(3)(iii)(A) is the same as the text of § 1.1441–5T(c)(3)(iii)(A) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(iv) and (v) [The text of the proposed amendment to § 1.1441–5(c)(3)(iv) and (v) is the same as the text of § 1.1441–5T(c)(3)(iv) and (v) published elsewhere in this issue of the **Federal Register**.]

(d) * * *

(2) through (4) [The text of the proposed amendment to § 1.1441–5(d)(2) through (4) is the same as the text of § 1.1441–5T(d)(2) through (4) published elsewhere in this issue of the **Federal Register**.]

(e) * * *

(3) * * *

(iii) [The text of the proposed amendment to § 1.1441–5(e)(3)(iii) is the same as the text of § 1.1441–5T(e)(3)(iii) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(5) * * *

(i) and (ii) [The text of the proposed amendment to § 1.1441–5(e)(5)(i) and (ii) is the same as the text of § 1.1441–5T(e)(5)(i) and (ii) published elsewhere in this issue of the **Federal Register**.]

(iii) * * *

(A) [The text of the proposed amendment to § 1.1441–5(e)(5)(iii)(A) is the same as the text of § 1.1441–5T(e)(5)(iii)(A) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(iv) and (v) [The text of the proposed amendment to § 1.1441–5(e)(5)(iv) and (v) is the same as the text of § 1.1441–5T(e)(5)(iv) and (v) published elsewhere in this issue of the **Federal Register**.]

(6) * * *

(ii) [The text of the proposed amendment to § 1.1441–5(e)(6)(ii) is the same as the text of § 1.1441–5T(e)(6)(ii) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(f) [The text of the proposed amendment to § 1.1441–5(f) is the same as the text of § 1.1441–5T(f) published elsewhere in this issue of the **Federal Register**.]

(g) * * *

(3) [The text of the proposed amendment to § 1.1441–5(g)(3) is the same as the text of § 1.1441–5T(g) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 7.** Section 1.1441–6 is amended by revising paragraphs (a), (b)(1), (b)(2)(i), (b)(2)(iv), and (c)(1), and adding paragraph (i)(3) to read as follows:

§ 1.1441–6 Claim of reduced withholding under an income tax treaty.

(a) [The text of the proposed amendment to § 1.1441–6(a) is the same as the text of § 1.1441–6T(a) published elsewhere in this issue of the **Federal Register**.]

(b) * * *

(1) [The text of the proposed amendment to § 1.1441–6(b)(1) is the same as the text of § 1.1441–6T(b)(1) published elsewhere in this issue of the **Federal Register**.]

(2) * * *

(i) [The text of the proposed amendment to § 1.1441–6(b)(2)(i) is the same as the text of § 1.1441–6T(b)(2)(i) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(iv) [The text of the proposed amendment to § 1.1441–6(b)(2)(iv) is the same as the text of § 1.1441–6T(b)(2)(iv) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(c) * * *

(1) [The text of the proposed amendment to § 1.1441–6(c)(1) is the same as the text of § 1.1441–5T(c)(1) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(i) * * *

(3) [The text of the proposed amendment to § 1.1441–6(h) is the same as the text of § 1.1441–6T(h) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 8.** Section 1.1441–7 is amended by revising paragraphs (b), (c), and (f)(2)(ii), and adding paragraph (h) to read as follows:

§ 1.1441–7 General provisions relating to withholding agents.

* * * * *

(b) [The text of the proposed amendment to § 1.1441–7(b) is the same as the text of § 1.1441–7T(b) published elsewhere in this issue of the **Federal Register**.]

(c) [The text of the proposed amendment to § 1.1441–7(c) is the same as the text of § 1.1441–7T(c) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(f) * * *

(2) * * *

(ii) [The text of the proposed amendment to § 1.1441–7(f)(2)(ii) is the same as the text of § 1.1441–7T(f)(2)(ii) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(h) [The text of the proposed amendment to § 1.1441–7(g) is the same as the text of § 1.1441–7T(h) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 9.** Section 1.1461–1 is amended by revising paragraphs (b)(1), (c)(1)(i), (c)(1)(ii), (c)(2)(ii)(E), (c)(2)(ii)(H), (c)(2)(ii)(I), (c)(3)(i), (c)(3)(ii), (c)(4)(i), (c)(4)(ii)(A), (c)(4)(iv) and (v), (c)(5), and (i) to read as follows:

§ 1.1461–1 Payments and returns of tax withheld.

* * * * *

(b) * * *

(1) [The text of the proposed amendment to § 1.1461–1(b)(1) is the same as the text of § 1.1461–1T(b)(1) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(c) * * *

(1) * * *

(i) [The text of the proposed amendment to § 1.1461–1(c)(1)(i) is the same as the text of § 1.1461–1T(c)(1)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) [The text of the proposed amendment to § 1.1461–1(c)(1)(ii) is the same as the text of § 1.1461–1T(c)(1)(ii) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(E) [The text of the proposed amendment to § 1.1461–1(c)(2)(ii)(E) is the same as the text of § 1.1461–1T(c)(2)(ii)(E) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(H) and (I) [The text of the proposed amendment to § 1.1461–1(c)(2)(ii)(H) and (I) is the same as the text of § 1.1461–1T(c)(2)(ii)(H) and (I)]

published elsewhere in this issue of the **Federal Register.**

* * * * *

(3) * * *

(i) [The text of the proposed amendment to § 1.1461-1(c)(3)(i) is the same as the text of § 1.1461-1T(c)(3)(i) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(iii) [The text of the proposed amendment to § 1.1461-1(c)(3)(iii) is the same as the text of § 1.1461-1T(c)(3)(iii) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(4) * * *

(i) [The text of the proposed amendment to § 1.1461-1(c)(4)(i) is the same as the text of § 1.1461-1T(c)(4)(i) published elsewhere in this issue of the **Federal Register.**]

(ii) * * *

(A) [The text of the proposed amendment to § 1.1461-1(c)(4)(ii)(A) is the same as the text of § 1.1461-1T(c)(4)(ii)(A) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(iv) [The text of the proposed amendment to § 1.1461-1(c)(4)(iv) through (v) is the same as the text of § 1.1461-1T(c)(4)(iv) through (v) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(5) [The text of the proposed amendment to § 1.1461-1(c)(5) is the same as the text of § 1.1461-1T(c)(5) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(i) [The text of the proposed amendment to § 1.1461-1(i) is the same as the text of § 1.1461-1T(i) published elsewhere in this issue of the **Federal Register.**]

■ **Par. 10.** Section 1.1461-2 is amended by revising paragraphs (a)(2)(i), (a)(4), and (d) to read as follows:

§ 1.1461-2 Adjustments for overwithholding or underwithholding of tax.

(a) * * *

(2) * * *

(i) * * *

* * * * *

(4) [The text of the proposed amendment to § 1.1461-2(a)(4) is the same as the text of § 1.1461-2T(a)(4) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(d) [The text of the proposed amendment to § 1.1461-2(d) is the same as the text of § 1.1461-2T(a)(4) published elsewhere in this issue of the **Federal Register.**]

■ **Par. 11.** Section 1.6041-1 is amended by revising paragraphs (d)(5)(i) and (ii) and (j) to read as follows:

§ 1.6041-1 Return of information as to payments of \$600 or more.

* * * * *

(d) * * *

(5) * * *

(i) [The text of the proposed amendment to § 1.6041-1(d)(5)(i) is the same as the text of § 1.6041-1T(d)(5)(i) published elsewhere in this issue of the **Federal Register.**]

(ii) [The text of the proposed amendment to § 1.6041-1(d)(5)(ii) is the same as the text of § 1.6041-1T(d)(5)(ii) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(j) [The text of the proposed amendment to § 1.6041-1(j) is the same as the text of § 1.6041-1T(j) published elsewhere in this issue of the **Federal Register.**]

■ **Par. 12.** Section 1.6041-4 is amended by revising paragraphs (a)(1) through (3), adding paragraph (a)(7), and revising paragraphs (b) and (d) to read as follows:

§ 1.6041-4 Foreign-related items and other exceptions.

(a) * * *

(1) through (3) [The text of the proposed amendment to § 1.6041-4(a)(1) through (3) is the same as the text of § 1.6041-4T(a)(1) through (3) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(7) [The text of the proposed amendment to § 1.6041-4(a)(7) is the same as the text of § 1.6041-4T(a)(7) published elsewhere in this issue of the **Federal Register.**]

(b) [The text of the proposed amendment to § 1.6041-4(b) is the same as the text of § 1.6041-4T(b) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(d) [The text of the proposed amendment to § 1.6041-4(d) is the same as the text of § 1.6041-4T(d) published elsewhere in this issue of the **Federal Register.**]

■ **Par. 13.** Section 1.6042-2 is amended by revising paragraph (a)(1)(i) and adding paragraph (f) to read as follows:

§ 1.6042-2 Returns of information as to dividends paid.

(a) * * *

(1) * * *

(i) [The text of the proposed amendment to § 1.6042-2(a)(1)(i) is the same as the text of § 1.6042-2T(a)(1)(i) through (a)(1)(i)(B)(4) published

elsewhere in this issue of the **Federal Register.**]

* * * * *

(f) [The text of the proposed amendment to § 1.6042-2(f) is the same as the text of § 1.6042-2T(f) published elsewhere in this issue of the **Federal Register.**]

■ **Par. 14.** Section 1.6042-3 is amended by revising paragraphs b)(1)(iii), (b)(1)(iv), (b)(1)(vi), (b)(3), and (b)(5) to read as follows:

§ 1.6042-3 Dividends subject to reporting.

* * * * *

(b) * * *

(1) * * *

(iii) [The text of the proposed amendment to § 1.6042-3(b)(1)(iii) is the same as the text of § 1.6042-3T(b)(1)(iii) published elsewhere in this issue of the **Federal Register.**]

(iv) [The text of the proposed amendment to § 1.6042-3(b)(1)(iv) is the same as the text of § 1.6042-3T(b)(1)(iv) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(vi) [The text of the proposed amendment to § 1.6042-3(b)(1)(vi) is the same as the text of § 1.6042-3T(b)(1)(vi) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(3) [The text of the proposed amendment to § 1.6042-3(b)(3) is the same as the text of § 1.6042-3T(b)(3) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(5) [The text of the proposed amendment to § 1.6042-3(b)(5) is the same as the text of § 1.6042-3T(b)(5) published elsewhere in this issue of the **Federal Register.**]

* * * * *

■ **Par. 15.** Section 1.6045-1 is amended by revising paragraph (c)(3)(ii), adding paragraphs (c)(3)(xiv) and (xv), and revising paragraphs (g)(1)(i), (g)(3)(iv), (g)(4), and (g)(5)(ii) to read as follows:

§ 1.6045-1 Returns of information of brokers and barter exchanges.

* * * * *

(c) * * *

(3) * * *

(ii) [The text of the proposed amendment to § 1.6045-1(c)(3)(ii) is the same as the text of § 1.6045-1T(c)(3)(ii) through (c)(3)(ii)(B) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(xiv) [The text of the proposed amendment to § 1.6045-1(c)(3)(xiv) is the same as the text of § 1.6045-1T(c)(3)(xiv) through (c)(3)(xiv)(D)

published elsewhere in this issue of the **Federal Register.**]

(xv) [The text of the proposed amendment to § 1.6045-1(c)(3)(xv) is the same as the text of § 1.6045-1T(c)(3)(xv) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(g) * * *

(1) * * *

(i) [The text of the proposed amendment to § 1.6045-1(g)(1)(i) is the same as the text of § 1.6045-1T(g)(1)(i) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(3) * * *

(iv) [The text of the proposed amendment to § 1.6045-1(g)(3)(iv) is the same as the text of § 1.6045-1T(g)(3)(iv) published elsewhere in this issue of the **Federal Register.**]

(4) [The text of the proposed amendment to § 1.6045-1(g)(4) is the same as the text of § 1.6045-1T(g)(4) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(5) * * *

(ii) [The text of the proposed amendment to § 1.6045-1(g)(5)(ii) is the same as the text of § 1.6045-1T(g)(5)(ii) published elsewhere in this issue of the **Federal Register.**]

* * * * *

■ **Par. 16.** Section 1.6049-4 is amended by:

- 1. Revising paragraph (b)(1)
- 2. Adding paragraph (c)(4).
- 3. Revising paragraphs (f)(3) and (f)(4)(ii).
- 4. Adding paragraphs (f)(5) through (16), and (h).
- The revisions and additions read as follows:

§ 1.6049-4 Return of information as to interest paid and original issue discount includible in gross income after December 31, 1982.

* * * * *

(b) * * *

(1) [The text of the proposed amendment to § 1.6049-4(b)(1) is the same as the text of § 1.6049-4T(b)(1) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(c) * * *

(4) [The text of the proposed amendment to § 1.6049-4(c)(4) is the same as the text of § 1.6049-4T(c)(4) through (c)(4)(iv) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(f) * * *

(3) [The text of the proposed amendment to § 1.6049-4(f)(3) is the

same as the text of § 1.6049-4T(f)(3) published elsewhere in this issue of the **Federal Register.**]

(4) * * *

(ii) [The text of the proposed amendment to § 1.6049-4(f)(4)(ii) is the same as the text of § 1.6049-4T(f)(4)(ii) published elsewhere in this issue of the **Federal Register.**]

(5) through (16) [The text of the proposed amendment to § 1.6049-4(f)(5) through (16) is the same as the text of § 1.6049-4T(f)(5) through (f)(16)(iv) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(h) [The text of the proposed amendment to § 1.6049-4(h) is the same as the text of § 1.6049-4T(h) published elsewhere in this issue of the **Federal Register.**]

■ **Par. 17.** Section 1.6049-5 is amended by revising paragraphs b(6) through b(8), b(10)(i) through b(11)(ii)(A), b(12), b(14) and (15), c(1) through (4), c(5)(i)(F), c(6), d(1), d(2) d(3)(i) through d(3)(iii)(A), and (d)(4), (e), and (g) to read as follows:

§ 1.6049-5 Interest and original issue discount subject to reporting after December 31, 1982.

* * * * *

(b) * * *

(6) [The text of the proposed amendment to § 1.6049-5(b)(6) is the same as the text of § 1.6049-5T(b)(6) published elsewhere in this issue of the **Federal Register.**]

(7) [The text of the proposed amendment to § 1.6049-5(b)(7) is the same as the text of § 1.6049-5T(b)(7) published elsewhere in this issue of the **Federal Register.**]

(8) [The text of the proposed amendment to § 1.6049-5(b)(8) is the same as the text of § 1.6049-5T(b)(8) published elsewhere in this issue of the **Federal Register.**]

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(10)(i) [The text of the proposed amendment to § 1.6049-5(b)(10)(i) is the same as the text of § 1.6049-5T(b)(10)(i) published elsewhere in this issue of the **Federal Register.**]

(ii) [The text of the proposed amendment to § 1.6049-5(b)(10)(ii) is the same as the text of § 1.6049-5T(b)(10)(ii) published elsewhere in this issue of the **Federal Register.**]

(11) [The text of the proposed amendment to § 1.6049-5(b)(11) is the same as the text of § 1.6049-5T(b)(11) published elsewhere in this issue of the **Federal Register.**]

(i) [The text of the proposed amendment to § 1.6049-5(b)(11)(i) is the same as the text of § 1.6049-5T(b)(11)(i)

published elsewhere in this issue of the **Federal Register.**]

(ii)(A) [The text of the proposed amendment to § 1.6049-5(b)(11)(ii)(A) is the same as the text of § 1.6049-5T(b)(11)(ii)(A) published elsewhere in this issue of the **Federal Register.**]

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(12) [The text of the proposed amendment to § 1.6049-5(b)(12) is the same as the text of § 1.6049-5T(b)(12) published elsewhere in this issue of the **Federal Register.**]

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(14) [The text of the proposed amendment to § 1.6049-5(b)(14) is the same as the text of § 1.6049-5T(b)(14) published elsewhere in this issue of the **Federal Register.**]

(15) [The text of the proposed amendment to § 1.6049-5(b)(15) is the same as the text of § 1.6049-5T(b)(15) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(c) * * *

(1) [The text of the proposed amendment to § 1.6049-5(c)(1) is the same as the text of § 1.6049-5T(c)(1) through (c)(1)(iv) published elsewhere in this issue of the **Federal Register.**]

(2) [The text of the proposed amendment to § 1.6049-5(c)(2) is the same as the text of § 1.6049-5T(c)(2) published elsewhere in this issue of the **Federal Register.**]

(3) [The text of the proposed amendment to § 1.6049-5(c)(3) is the same as the text of § 1.6049-5T(c)(3) published elsewhere in this issue of the **Federal Register.**]

(4) [The text of the proposed amendment to § 1.6049-5(c)(4) is the same as the text of § 1.6049-5T(c)(4) through (c)(4)(iv) published elsewhere in this issue of the **Federal Register.**]

(5) * * *

(i) * * *

(F) [The text of the proposed amendment to § 1.6049-5(c)(5)(i)(F) is the same as the text of § 1.6049-5T(c)(5)(i)(F) published elsewhere in this issue of the **Federal Register.**]

* * * * *

(6) [The text of the proposed amendment to § 1.6049-5(c)(6) is the same as the text of § 1.6049-5T(c)(6) published elsewhere in this issue of the **Federal Register.**]

(d) * * *

(1) [The text of the proposed amendment to § 1.6049-5(d)(1) is the same as the text of § 1.6049-5T(d)(1) published elsewhere in this issue of the **Federal Register.**]

(2) * * *

(i) [The text of the proposed amendment to § 1.6049-5(d)(2)(i) is the

same as the text of § 1.6049-5T(d)(2)(i) published elsewhere in this issue of the **Federal Register.**

(ii) [The text of the proposed amendment to § 1.6049-5(d)(2)(ii) is the same as the text of § 1.6049-5T(d)(2)(ii) published elsewhere in this issue of the **Federal Register.**

(iii) [The text of the proposed amendment to § 1.6049-5(d)(2)(iii) is the same as the text of § 1.6049-5T(d)(2)(iii) published elsewhere in this issue of the **Federal Register.**

(3) * * *

(i) [The text of the proposed amendment to § 1.6049-5(d)(3)(i) is the same as the text of § 1.6049-5T(d)(3)(i) published elsewhere in this issue of the **Federal Register.**

(ii) [The text of the proposed amendment to § 1.6049-5(d)(3)(ii) is the same as the text of § 1.6049-5T(d)(3)(ii) published elsewhere in this issue of the **Federal Register.**

(iii) [The text of the proposed amendment to § 1.6049-5(d)(3)(iii) is the same as the text of § 1.6049-5T(d)(3)(iii) published elsewhere in this issue of the **Federal Register.**

(A) [The text of the proposed amendment to § 1.6049-5(d)(3)(iii)(A) is the same as the text of § 1.6049-5T(d)(3)(iii)(A) published elsewhere in this issue of the **Federal Register.**

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(4) [The text of the proposed amendment to § 1.6049-5(d)(4) is the same as the text of § 1.6049-5T(d)(4) published elsewhere in this issue of the **Federal Register.**

(e) * * *

(1) [The text of the proposed amendment to § 1.6049-5(e)(1) is the same as the text of § 1.6049-5T(e)(1) published elsewhere in this issue of the **Federal Register.**

(2) [The text of the proposed amendment to § 1.6049-5(e)(2) is the

same as the text of § 1.6049-5T(e)(2) published elsewhere in this issue of the **Federal Register.**

(3) [The text of the proposed amendment to § 1.6049-5(e)(3) is the same as the text of § 1.6049-5T(e)(3) published elsewhere in this issue of the **Federal Register.**

(4) [The text of the proposed amendment to § 1.6049-5(e)(4) is the same as the text of § 1.6049-5T(e)(4) published elsewhere in this issue of the **Federal Register.**

(5) [The text of the proposed amendment to § 1.6049-5(e)(5) is the same as the text of § 1.6049-5T(e)(5) published elsewhere in this issue of the **Federal Register.**

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(g) * * *

(2) [The text of the proposed amendment to § 1.6049-5(g)(2) is the same as the text of § 1.6049-5T(g)(2) published elsewhere in this issue of the **Federal Register.**

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

■ **Par. 18.** The authority citation for part 31 continues to read in part as follows:

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

■ **Par. 19.** Section 31.3406(g)-1 is amended by revising paragraph (e) to read as follows:

§ 31.3406(g)-1 Exception for payments to certain payees and certain other payments.

* * * * *

(e) [The text of the proposed amendment to § 31.3406(g)-1(e) is the same as the text of § 31.3406(g)-1T(e) published elsewhere in this issue of the **Federal Register.**

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■ **Par. 20.** Section 31.3406(h)-2 is amended by revising paragraph (a)(3)(i)

and adding paragraph (i) to read as follows:

§ 31.3406(h)-2 Special rules.

(a) * * *

(3) * * *

(i) [The text of the proposed amendment to § 31.3406(h)-2(a)(3)(i) is the same as the text of § 31.3406(h)-2T(a)(3)(i) published elsewhere in this issue of the **Federal Register.**

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PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 21.** The authority citation for part 301 is amended by adding an entry in numerical order to read in part as follows:

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

■ **Par. 22.** Section 301.6402-3 is amended by revising paragraphs (e) and (f) to read as follows:

§ 301.6402-3 Special rules applicable to income tax.

* * * * *

(e) [The text of the proposed amendment to § 301.6402-3(e) is the same as the text of § 301.6402-3T(e) published elsewhere in this issue of the **Federal Register.**

(f) [The text of the proposed amendment to § 301.6402-3(f) is the same as the text of § 301.6402-3T(f) published elsewhere in this issue of the **Federal Register.**

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John Dalrymple.

Deputy Commissioner for Services and Enforcement.

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