

regulations relate to classification of cloud transactions for purposes of the international provisions of the Internal Revenue Code.

**DATES:** Written or electronic comments and requests for a public hearing are still being accepted and must be received by November 12, 2019.

**ADDRESSES:** Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG-130700-14) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment received to its public docket, whether submitted electronically or in hard copy. Send hard copy submissions to CC:PA:LPD:PR (REG-130700-14), 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 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-130700-14), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations Robert Z. Kelley, (202) 317-6939; concerning submissions of comments and requests for a public hearing, email or call Regina L. Johnson at [fdms.database@irs.counsel.treas.gov](mailto:fdms.database@irs.counsel.treas.gov) or (202) 317-6901 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

The proposed regulations that are the subject of this correction are under section 861 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG-130700-14) contains errors which may prove to be misleading and need to be clarified.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-130700-14) that was the subject of FR Doc. 2019-17425, published at 84 FR 40317 (August 14, 2019), is corrected to read as follows:

1. On page 40320, first column, in the preamble, the sixteenth and seventeenth lines from the top of the second full paragraph, the language "of time, whether or not the content is transferred in a physical medium." is corrected to read "of time."

2. On page 40321, third column, in the preamble, the fourteenth line from the top of the second full paragraph, the language "licenses, and services, but there are" is corrected to read, "licenses, leases, and services, but there are".

**§ 1.861-18 [Corrected]**

■ 3. On page 40324, in the table for § 1.861-18, for the paragraph listed in "Paragraph" column, remove the language in the "Remove" column, and add in its place the language in the "Add" column.

Paragraph	Remove	Add
*	*	*
(c)(3), second sentence	the magnetic medium of a floppy disk, or in the main memory or hard drive of a computer,	any medium.
*	*	*
	or in any other medium.	
*	*	*

**§ 1.861-18 [Corrected]**

■ 4. On page 40324, second column, in § 1.861-18, the seventh through ninth line from the top of paragraph (a)(3), the language "passage of time, whether or not the content is transferred in a physical medium. For example, digital content" is corrected to read "passage of time. For example, digital content".

**§ 1.861-18 [Corrected]**

■ 5. On page 40325, third column, in § 1.861-18, the second line of paragraph (i), the language "to transactions involving the transfer of" is corrected to read "to transactions not subject to § 1.861-19 involving the transfer of".

**Crystal Pemberton,**

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**DEPARTMENT OF THE TREASURY**

**Office of Investment Security**

**31 CFR Part 800**

**RIN 1505-AC64**

**Provisions Pertaining to Certain Investments in the United States by Foreign Persons**

*Correction*

In proposed rule document 2019-20099 beginning on page 50174 in the issue of Tuesday, September 24, 2019, make the following correction:

On page 50174, in the first column, in the 23rd line, "October 24, 2019" should read "October 17, 2019".

[FR Doc. C1-2019-20099 Filed 10-1-19; 8:45 am]

**BILLING CODE 1301-00-D**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 100**

[Docket Number USCG-2018-0749]

**RIN 1625-AA08**

**Special Local Regulations; Recurring Marine Events, Sector Miami**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to revise existing regulations and consolidate into one table special local regulations for recurring marine events at various locations within the geographic boundaries of the Seventh Coast Guard District Captain of the Port (COTP) Miami Zone. Consolidating marine events into one table simplifies Coast Guard oversight and public notification of special local regulations within COTP Miami Zone. The Coast Guard invites your comments on this proposed rulemaking.