

officer under the authority of § 41.105(a) are considered papers submitted with the alien's application within the meaning of INA 221(g)(1).

(3) *Signature.* The Form DS-160 shall be signed electronically by clicking the box designated "Sign Application" in the certification section of the application. This electronic signature attests to the applicant's familiarity with and intent to be bound by all statements in the NIV application under penalty of perjury. Alternatively, except as provided in paragraph (a)(2) of this section, the Form DS-156 shall be signed by the applicant, with intent to be bound by all statement in the NIV application under penalty of perjury.

(4) *Registration.* The Form DS-160 or the Form DS-156, when duly executed, constitutes the alien's registration for the purposes of INA 221(b).

■ 6. Section 41.106 is revised to read as follows:

#### § 41.106 Processing.

Consular officers must ensure that the Form DS-160 or, alternatively, Form DS-156 is properly and promptly processed in accordance with the applicable regulations and instructions.

■ 7. Section 41.113 is amended by revising paragraphs (g) and (h) to read as follows:

#### § 41.113 Procedures in issuing visas.

\* \* \* \* \*

(g) *Delivery of visa.* In issuing a nonimmigrant visa, the consular officer should deliver the visaed passport, or the prescribed Form DS-232, which bears the visa, to the alien or to the alien's authorized representative. Any evidence furnished by the alien in accordance with 41.103(b) should be retained in the consular files, along with Form DS-156, if received.

(h) *Disposition of supporting documents.* Original supporting documents furnished by the alien should be returned for presentation, if necessary, to the immigration authorities at the port of entry. Duplicate copies may be retained in the consular files or scanned into the consular system.

\* \* \* \* \*

Dated: April 22, 2008.

**Janice L. Jacobs,**

*Assistant Secretary for Consular Affairs,  
Acting, Department of State.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9390]

RIN 1545-BE37

#### Standards for Recognition of Tax-Exempt Status if Private Benefit Exists or if an Applicable Tax-Exempt Organization Has Engaged in Excess Benefit Transaction(s); Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9390) that were published in the **Federal Register** on Friday, March 28, 2008 (73 FR 16519) clarifying the substantive requirements for tax exemption under section 501(c)(3) of the Internal Revenue Code. These final regulations also contain provisions that clarify the relationship between the substantive requirements for tax exemption under section 501(c)(3) and the imposition of section 4958 excise taxes on excess benefit transactions.

**DATES:** This correction is effective April 29, 2008 and is applicable on March 28, 2008.

**FOR FURTHER INFORMATION CONTACT:** Galina Kolomietz, (202) 622-7971 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this document are under sections 501(c)(3) and 4958 of the Internal Revenue Code.

##### Need for Correction

As published, final regulations (TD 9390) 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 \* \* \*

#### § 1.501(c)(3)-1 [Amended]

■ **Par. 2.** Section 1.501(c)(3)-1 is amended as follows:

■ 1. In paragraph (d)(1)(iii) *Example 2.* (ii), in the second sentence, the language "As a result, the sole activity of O serves the private interests of these artists." is removed and the language "As a result, the principal activity of O serves the private interests of these artists." is added in its place.

■ 2. In paragraph (f)(2)(iv) *Example 2.* (iii), in the sixth sentence, the language "Beginning in Year 4, however, as O's exempt function activities grow, the size and scope of the excess benefit transactions that occurred in Year 3 become less and less significant as compared to the size and extent of O's regular and ongoing exempt function activities." is removed and the language "Beginning in Year 4, however, as O's exempt function activities grow, the size and scope of the excess benefit transactions that occurred in Year 3 become less and less significant as compared to the size and scope of O's regular and ongoing exempt function activities." is added in its place.

■ 3. In paragraph (f)(2)(iv) *Example 4.* (iii), in the fourth sentence, the language "By adopting a conflicts of interest policy and significant new contract review procedures and by terminating C, O has implemented safeguards that are reasonably calculated to prevent future violations." is removed and the language "By adopting a conflicts of interest policy and new contract review procedures and by terminating C, O has implemented safeguards that are reasonably calculated to prevent future violations." is added in its place.

\* \* \* \* \*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 301, and 602

[TD 9394]

RIN 1545-BD80

#### Special Rules To Reduce Section 1446 Withholding

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

**ACTION:** Final regulations and removal of temporary regulations.