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Part IV

## Department of the Treasury

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Internal Revenue Service

26 CFR Part 1

Regulations Relating to Information Reporting by Foreign Financial Institutions and Withholding on Certain Payments to Foreign Financial Institutions and Other Foreign Entities; Proposed Rule

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

[REG-130967-13]

RIN 1545-BL72

**Regulations Relating to Information Reporting by Foreign Financial Institutions and Withholding on Certain Payments to Foreign Financial Institutions and Other Foreign Entities****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 and the Department of the Treasury (Treasury Department) are issuing final and temporary regulations that provide guidance under chapter 4 of Subtitle A (sections 1471 through 1474) of the Internal Revenue Code of 1986 (Code). These regulations address reporting by foreign financial institutions (FFIs) with respect to U.S. accounts and withholding on certain payments to FFIs and other foreign entities. 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 a 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-130967-13), Room 5203, Internal Revenue Service, PO 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-130967-13), 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](http://www.regulations.gov) (IRS REG-130967-13). The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Tara Ferris, Nancy Lee, Michael Kaercher, or Kamela Nelan at (202) 317-6942; concerning submission of comments, the hearing, and/or to be

placed on the building access list to attend the hearing, Oluwafunmilayo (Funmi) Taylor, at (202) 317-5179 (not toll-free numbers).

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

Temporary regulations in this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) under chapter 4 of Subtitle A of the Code. The temporary regulations set forth rules relating to information reporting by FFIs with respect to U.S. accounts and withholding on certain payments to FFIs and other foreign entities. The temporary regulations revise and refine final regulations (TD 9610) under chapter 4 that were published in the **Federal Register** (78 FR 5874) on January 28, 2013, as corrected on September 10, 2013 (78 FR 55202). 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 business entities within the meaning of section 601(6) of the Regulatory Flexibility Act (5 U.S.C. chapter 6). Although the Treasury Department and the IRS anticipate that a substantial number of domestic small business 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.

The domestic small business entities that are subject to chapter 4 and the collection of information in this notice of proposed rulemaking are those domestic business entities that are payors of certain U.S. source income that are presently subject to the information collection and reporting rules under chapter 3. These domestic small business entities are required to

be familiar with chapter 3's information collection and reporting rules and forms in order to determine a payee's U.S. withholding status and, based on that status, withhold and remit the proper amount of tax on payments of U.S. source FDAP income. Small domestic business entities that are payors of U.S. source income have developed and implemented internal reporting and information collection systems under which the business entity satisfies its chapter 3 payee identification, withholding, and tax remittance requirements.

The IRS intends to revise the present chapter 3 reporting forms, with the revised forms being used by a payor of U.S. source income to satisfy the payor's obligations under chapters 3 and 4. As a result, the information collection requirements of this notice of proposed rulemaking build on reporting and information collection systems familiar to and currently used by payors of U.S. source FDAP income that are domestic small business entities. Because the information collection and reporting requirements of chapter 4 and this notice of proposed rulemaking build on existing chapter 3 information collection and reporting systems of domestic small business entities making payments of U.S. source income to foreign persons, the information collection requirements of this notice of proposed rulemaking impose little additional burden on those domestic entities. 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 IRS 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 Tara Ferris, Nancy Lee, Michael Kaercher, and Kamela Nelan 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 in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is 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. \* \* \*  
 Section 1.1471–1 is also issued under 26 U.S.C. 1471.  
 Section 1.1471–2 is also issued under 26 U.S.C. 1471.  
 Section 1.1471–3 is also issued under 26 U.S.C. 1471.  
 Section 1.1471–4 is also issued under 26 U.S.C. 1471.  
 Section 1.1471–5 is also issued under 26 U.S.C. 1471.  
 Section 1.1471–6 is also issued under 26 U.S.C. 1471.  
 Section 1.1472–1 is also issued under 26 U.S.C. 1472.  
 Section 1.1471–3 is also issued under 26 U.S.C. 1473.

Section 1.1474–1 is also issued under 26 U.S.C. 1474.

Section 1.1474–6 is also issued under 26 U.S.C. 1474.

■ **Par. 2.** Section 1.1471–1 is amended by:

- 1. Removing paragraph (b)(81).
- 2. Redesignating paragraphs (b)(115) through (b)(142) as (b)(124) through (b)(151), paragraphs (b)(108) through (b)(114) as (b)(116) through (b)(122), paragraph (b)(107) as (b)(114), paragraphs (b)(82) through (b)(106) as (b)(88) through (b)(112), paragraphs (b)(75) through (b)(80) as (b)(82) through (b)(87), paragraphs (b)(62) through (b)(74) as (b)(68) through (b)(80), paragraphs (b)(39) through (b)(61) as (b)(44) through (b)(66), paragraphs (b)(28) through (b)(38) as (b)(32) through (b)(42), paragraphs (b)(18) through (b)(27) as (b)(21) through (b)(30), paragraphs (b)(9) through (b)(17) as (b)(11) through (b)(19), and paragraphs (b)(7) and (b)(8) as (b)(8) and (b)(9).
- 3. Adding new paragraphs (b)(7), (b)(10), (b)(20), (b)(31), (b)(43), (b)(67), (b)(81), (b)(113), (b)(115), and (b)(123).
- 4. Revising paragraphs (b)(23), (b)(35), (b)(41), (b)(48), (b)(50), (b)(76), (b)(77), (b)(83), (b)(88), (b)(91), (b)(98), (b)(100), (b)(104)(i), (b)(104)(ii)(A) through (C), (b)(105), (b)(124), (b)(125), (b)(128), (b)(135) and (b)(141).

The revisions and additions read as follows:

#### § 1.1471–1 Scope of chapter 4 and definitions.

\* \* \* \* \*

(b) \* \* \*  
 (7) [The text of proposed § 1.1471–1(b)(7) is the same as the text of § 1.1471–1T(b)(7) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(10) [The text of proposed § 1.1471–1(b)(10) is the same as the text of § 1.1471–1T(b)(10) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(20) [The text of proposed § 1.1471–1(b)(20) is the same as the text of § 1.1471–1T(b)(20) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(23) [The text of the proposed amendment to § 1.1471–1(b)(23) is the same as the text of § 1.1471–1T(b)(23) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(31) [The text of proposed § 1.1471–1(b)(31) is the same as the text of § 1.1471–1T(b)(31) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(35) [The text of the proposed amendment to § 1.1471–1(b)(35) is the

same as the text of § 1.1471–1T(b)(35) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(41) [The text of the proposed amendment to § 1.1471–1(b)(41) is the same as the text of § 1.1471–1T(b)(41) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(43) [The text of proposed § 1.1471–1(b)(43) is the same as the text of § 1.1471–1T(b)(43) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(48) [The text of the proposed amendment to § 1.1471–1(b)(48) is the same as the text of § 1.1471–1T(b)(48) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(50) [The text of the proposed amendment to § 1.1471–1(b)(50) is the same as the text of § 1.1471–1T(b)(50) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(67) [The text of proposed § 1.1471–1(b)(67) is the same as the text of § 1.1471–1T(b)(67) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(76) [The text of the proposed amendment to § 1.1471–1(b)(76) is the same as the text of § 1.1471–1T(b)(76) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(77) [The text of the proposed amendment to § 1.1471–1(b)(77) is the same as the text of § 1.1471–1T(b)(77) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(81) [The text of proposed § 1.1471–1(b)(81) is the same as the text of § 1.1471–1T(b)(81) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(83) [The text of the proposed amendment to § 1.1471–1(b)(83) is the same as the text of § 1.1471–1T(b)(83) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(88) [The text of the proposed amendment to § 1.1471–1(b)(88) is the same as the text of § 1.1471–1T(b)(88) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(91) [The text of the proposed amendment to § 1.1471–1(b)(91) is the same as the text of § 1.1471–1T(b)(91) published elsewhere in this issue of the **Federal Register**.  
 \* \* \* \* \*

(98) [The text of the proposed amendment to § 1.1471-1(b)(98) is the same as the text of § 1.1471-1T(b)(98) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(100) [The text of the proposed amendment to § 1.1471-1(b)(100) is the same as the text of § 1.1471-1T(b)(100) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(104) \* \* \* (i) [The text of the proposed amendment to § 1.1471-1(b)(104)(i) is the same as the text of § 1.1471-1T(b)(104)(i) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(ii) \* \* \* (A) [The text of the proposed amendment to § 1.1471-1(b)(104)(ii)(A) is the same as the text of § 1.1471-1T(b)(104)(ii)(A) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(B) [The text of the proposed amendment to § 1.1471-1(b)(104)(ii)(B) is the same as the text of § 1.1471-1T(b)(104)(ii)(B) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(C) [The text of the proposed amendment to § 1.1471-1(b)(104)(ii)(C) is the same as the text of § 1.1471-1T(b)(104)(ii)(C) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(105) [The text of the proposed amendment to § 1.1471-1(b)(105) is the same as the text of § 1.1471-1T(b)(105) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(113) [The text of proposed § 1.1471-1(b)(113) is the same as the text of § 1.1471-1T(b)(113) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(115) [The text of proposed § 1.1471-1(b)(115) is the same as the text of § 1.1471-1T(b)(115) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(123) [The text of proposed § 1.1471-1(b)(123) is the same as the text of § 1.1471-1T(b)(123) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(124) [The text of the proposed amendment to § 1.1471-1(b)(124) is the same as the text of § 1.1471-1T(b)(124) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(125) [The text of the proposed amendment to § 1.1471-1(b)(125) is the same as the text of § 1.1471-1T(b)(125) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(128) [The text of the proposed amendment to § 1.1471-1(b)(128) is the same as the text of § 1.1471-1T(b)(128) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(135) [The text of the proposed amendment to § 1.1471-1(b)(135) is the same as the text of § 1.1471-1T(b)(135) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(141) [The text of the proposed amendment to § 1.1471-1(b)(141) is the same as the text of § 1.1471-1T(b)(141) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

- **Par. 3.** In § 1.1471-2,
  - a. Revise paragraphs (a)(1), (a)(2)(i), (a)(2)(ii) introductory text, (a)(2)(iii)(A), and (a)(2)(v).
  - b. Remove the heading of paragraph (a)(4)(ii), and add introductory text to paragraph (a)(4)(ii).
  - c. Revise paragraphs (a)(4)(ii)(A), (a)(4)(ii)(B), (b)(2)(i)(A)(1), (b)(2)(ii)(A)(4), (b)(2)(ii)(B)(2), (b)(2)(iv), and (b)(4)(ii).

The revisions read as follows:

**§ 1.1471-2 Requirement to deduct and withhold tax on withholdable payments to certain FFIs.**

(a) \* \* \* (1) [The text of the proposed amendment to § 1.1471-2(a)(1) is the same as the text of § 1.1471-2T(a)(1) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(2) \* \* \* (i) [The text of the proposed amendment to § 1.1471-2(a)(2)(i) is the same as the text of § 1.1471-2T(a)(2)(i) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(ii) [The text of the proposed amendment to § 1.1471-2(a)(2)(ii) introductory text is the same as the text of § 1.1471-2T(a)(2)(ii) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(iii) \* \* \* (A) [The text of the proposed amendment to § 1.1471-2(a)(2)(iii)(A) is the same as the text of § 1.1471-2T(a)(2)(iii)(A) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(v) [The text of the proposed amendment to § 1.1471-2(a)(2)(v) is the same as the text of § 1.1471-2T(a)(2)(v) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(4) \* \* \* (ii) [The text of the proposed amendment to § 1.1471-2(a)(4)(ii) is the

same as the text of § 1.1471-2T(a)(4)(ii) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(A) [The text of the proposed amendment to § 1.1471-2(a)(4)(ii)(A) is the same as the text of § 1.1471-2T(a)(4)(ii)(A) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(B) [The text of the proposed amendment to § 1.1471-2(a)(4)(ii)(B) is the same as the text of § 1.1471-2T(a)(4)(ii)(B) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(b) \* \* \* (2) \* \* \* (i) \* \* \* (A) \* \* \*

(1) [The text of the proposed amendment to § 1.1471-2(b)(2)(i)(A)(1) is the same as the text of § 1.1471-2T(b)(2)(i)(A)(1) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(ii) \* \* \* (A) \* \* \*

(4) [The text of the proposed amendment to § 1.1471-2(b)(2)(ii)(A)(4) is the same as the text of § 1.1471-2T(b)(2)(ii)(A)(4) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(B) \* \* \*

(2) [The text of the proposed amendment to § 1.1471-2(b)(2)(ii)(B)(2) is the same as the text of § 1.1471-2T(b)(2)(ii)(B)(2) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(iv) [The text of the proposed amendment to § 1.1471-2(b)(2)(iv) is the same as the text of § 1.1471-2T(b)(2)(iv) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(4) \* \* \*

(ii) [The text of the proposed amendment to § 1.1471-2(b)(4)(ii) is the same as the text of § 1.1471-2T(b)(4)(ii) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

■ **Par. 4.** Section 1.1471-3 is amended by:

■ 1. By adding paragraphs (c)(6)(ii)(B)(7), (c)(8)(v), (d)(5)(iii), and (d)(11)(x) through (xii).

■ 2. By revising paragraphs (a)(3)(iii), (a)(3)(v) through (vi), (b)(3), (c)(3)(ii)(C) through (D), (c)(3)(iii)(A) introductory text, (c)(3)(iii)(A)(5), (c)(3)(iii)(B)(1) through (4), (c)(5)(ii)(B), (c)(6)(ii)(B)(3), (c)(6)(ii)(B)(5) through (6), (c)(6)(ii)(C)(3) through (5), (c)(6)(ii)(E)(3), (c)(6)(iv), (c)(6)(v)(A) through (B), (c)(9)(ii)(B), (c)(9)(v), (d)(1), (d)(2)(i), (d)(2)(iii), (d)(4)(i) and (ii), (d)(4)(iii) introductory

text, (d)(4)(iii)(A)(1), (d)(4)(iv)(A), (d)(4)(iv)(C) through (D), (d)(4)(v), (d)(5)(i) through (ii), (d)(6)(vii)(A)(1), (d)(11)(viii)(A) introductory text, (d)(11)(viii)(C), (d)(12)(iii)(A) through (B), (e)(2) through (3), (e)(4) introductory text, (e)(4)(i) through (iv), (e)(4)(v) introductory text, (e)(4)(v)(B)(1) through (2), (e)(4)(vi)(B), (e)(4)(vii)(B), (e)(4)(viii)(A)(4), and (f)(1) through (9).

The revisions and additions read as follows:

**§ 1.1471-3 Identification of payee.**

(a) \* \* \*

(3) \* \* \*

(iii) [The text of the proposed amendment to § 1.1471-3(a)(3)(iii) is the same as the text of § 1.1471-3T(a)(3)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(v) [The text of the proposed amendment to § 1.1471-3(a)(3)(v) is the same as the text of § 1.1471-3T(a)(3)(v) published elsewhere in this issue of the **Federal Register**.]

(vi) [The text of the proposed amendment to § 1.1471-3(a)(3)(vi) is the same as the text of § 1.1471-3T(a)(3)(vi) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(b) \* \* \*

(3) [The text of the proposed amendment to § 1.1471-3(b)(3) is the same as the text of § 1.1471-3T(b)(3) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(c) \* \* \*

(3) \* \* \*

(ii) \* \* \*

(C) [The text of the proposed amendment to § 1.1471-3(c)(3)(ii)(C) is the same as the text of § 1.1471-3T(c)(3)(ii)(C) published elsewhere in this issue of the **Federal Register**.]

(D) [The text of the proposed amendment to § 1.1471-3(c)(3)(ii)(D) is the same as the text of § 1.1471-3T(c)(3)(ii)(D) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(iii) \* \* \*

(A) [The text of the proposed amendment to § 1.1471-3(c)(3)(iii)(A) introductory text is the same as the text of § 1.1471-3T(c)(3)(iii)(A) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(5) [The text of the proposed amendment to § 1.1471-3(c)(3)(iii)(A)(5) is the same as the text of § 1.1471-3T(c)(3)(iii)(A)(5) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(B) \* \* \*

(1) [The text of the proposed amendment to § 1.1471-3(c)(3)(iii)(B)(1) is the same as the text of § 1.1471-3T(c)(3)(iii)(B)(1) published elsewhere in this issue of the **Federal Register**.]

(2) [The text of the proposed amendment to § 1.1471-3(c)(3)(iii)(B)(2) is the same as the text of § 1.1471-3T(c)(3)(iii)(B)(2) published elsewhere in this issue of the **Federal Register**.]

(3) [The text of the proposed amendment to § 1.1471-3(c)(3)(iii)(B)(3) is the same as the text of § 1.1471-3T(c)(3)(iii)(B)(3) published elsewhere in this issue of the **Federal Register**.]

(4) [The text of the proposed amendment to § 1.1471-3(c)(3)(iii)(B)(4) is the same as the text of § 1.1471-3T(c)(3)(iii)(B)(4) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(5) \* \* \*

(ii) \* \* \*

(B) [The text of the proposed amendment to § 1.1471-3(c)(5)(ii)(B) is the same as the text of § 1.1471-3T(c)(5)(ii)(B) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(6) \* \* \*

(ii) \* \* \*

(B) \* \* \*

(3) [The text of the proposed amendment to § 1.1471-3(c)(6)(ii)(B)(3) is the same as the text of § 1.1471-3T(c)(6)(ii)(B)(3) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(5) [The text of the proposed amendment to § 1.1471-3(c)(6)(ii)(B)(5) is the same as the text of § 1.1471-3T(c)(6)(ii)(B)(5) published elsewhere in this issue of the **Federal Register**.]

(6) [The text of the proposed amendment to § 1.1471-3(c)(6)(ii)(B)(6) is the same as the text of § 1.1471-3T(c)(6)(ii)(B)(6) published elsewhere in this issue of the **Federal Register**.]

(7) [The text of proposed § 1.1471-3(c)(6)(ii)(B)(7) is the same as the text of § 1.1471-3T(c)(6)(ii)(B)(7) published elsewhere in this issue of the **Federal Register**.]

(C) \* \* \*

(3) [The text of the proposed amendment to § 1.1471-3(c)(6)(ii)(C)(3) is the same as the text of § 1.1471-3T(c)(6)(ii)(C)(3) published elsewhere in this issue of the **Federal Register**.]

(4) [The text of the proposed amendment to § 1.1471-3(c)(6)(ii)(C)(4) is the same as the text of § 1.1471-3T(c)(6)(ii)(C)(4) published elsewhere in this issue of the **Federal Register**.]

(5) [The text of the proposed amendment to § 1.1471-3(c)(6)(ii)(C)(5) is the same as the text of § 1.1471-

3T(c)(6)(ii)(C)(5) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(E) \* \* \*

(3) [The text of the proposed amendment to § 1.1471-3(c)(6)(ii)(E)(3) is the same as the text of § 1.1471-3T(c)(6)(ii)(E)(3) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(iv) [The text of the proposed amendment to § 1.1471-3(c)(6)(iv) is the same as the text of § 1.1471-3T(c)(6)(iv) published elsewhere in this issue of the **Federal Register**.]

(v) \* \* \*

(A) [The text of the proposed amendment to § 1.1471-3(c)(6)(v)(A) is the same as the text of § 1.1471-3T(c)(6)(v)(A) published elsewhere in this issue of the **Federal Register**.]

(B) [The text of the proposed amendment to § 1.1471-3(c)(6)(v)(B) is the same as the text of § 1.1471-3T(c)(6)(v)(B) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(8) \* \* \*

(v) [The text of proposed § 1.1471-3(c)(8)(v) is the same as the text of § 1.1471-3T(c)(8)(v) published elsewhere in this issue of the **Federal Register**.]

(9) \* \* \*

(ii) \* \* \*

(B) [The text of the proposed amendment to § 1.1471-3(c)(9)(ii)(B) is the same as the text of § 1.1471-3T(c)(9)(ii)(B) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(v) [The text of the proposed amendment to § 1.1471-3(c)(9)(v) is the same as the text of § 1.1471-3T(c)(9)(v) published elsewhere in this issue of the **Federal Register**.]

(d) \* \* \*

(1) [The text of the proposed amendment to § 1.1471-3(d)(1) is the same as the text of § 1.1471-3T(d)(1) published elsewhere in this issue of the **Federal Register**.]

(2) \* \* \*

(i) [The text of the proposed amendment to § 1.1471-3(d)(2)(i) is the same as the text of § 1.1471-3T(d)(2)(i) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(iii) [The text of the proposed amendment to § 1.1471-3(d)(2)(iii) is the same as the text of § 1.1471-3T(d)(2)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(4) \* \* \*

(i) [The text of the proposed amendment to § 1.1471-3(d)(4)(i) is the

same as the text of § 1.1471-3T(d)(4)(i) published elsewhere in this issue of the **Federal Register**.

(ii) [The text of the proposed amendment to § 1.1471-3(d)(4)(ii) is the same as the text of § 1.1471-3T(d)(4)(ii) published elsewhere in this issue of the **Federal Register**.

(iii) [The text of the proposed amendment to § 1.1471-3(d)(4)(iii) introductory text is the same as the text of § 1.1471-3T(d)(4)(iii) published elsewhere in this issue of the **Federal Register**.

(A) \* \* \*  
(1) [The text of the proposed amendment to § 1.1471-3(d)(4)(iii)(A)(1) is the same as the text of § 1.1471-3T(d)(4)(iii)(A)(1) published elsewhere in this issue of the **Federal Register**.

(iv) \* \* \*  
(A) [The text of the proposed amendment to § 1.1471-3(d)(4)(iv)(A) is the same as the text of § 1.1471-3T(d)(4)(iv)(A) published elsewhere in this issue of the **Federal Register**.

(C) [The text of the proposed amendment to § 1.1471-3(d)(4)(iv)(C) is the same as the text of § 1.1471-3T(d)(4)(iv)(C) published elsewhere in this issue of the **Federal Register**.

(D) [The text of the proposed amendment to § 1.1471-3(d)(4)(iv)(D) is the same as the text of § 1.1471-3T(d)(4)(iv)(D) published elsewhere in this issue of the **Federal Register**.

(v) [The text of the proposed amendment to § 1.1471-3(d)(4)(v) is the same as the text of § 1.1471-3T(d)(4)(v) published elsewhere in this issue of the **Federal Register**.

(5) \* \* \*  
(i) [The text of the proposed amendment to § 1.1471-3(d)(5)(i) is the same as the text of § 1.1471-3T(d)(5)(i) published elsewhere in this issue of the **Federal Register**.

(ii) [The text of the proposed amendment to § 1.1471-3(d)(5)(ii) is the same as the text of § 1.1471-3T(d)(5)(ii)(A) published elsewhere in this issue of the **Federal Register**.

(iii) [The text of proposed § 1.1471-3(d)(5)(iii) is the same as the text of § 1.1471-3T(d)(5)(iii) published elsewhere in this issue of the **Federal Register**.

(6) \* \* \*  
(vii) \* \* \*  
(A) \* \* \*  
(1) [The text of the proposed amendment to § 1.1471-3(d)(6)(vii)(A)(1) is the same as the text of § 1.1471-3T(d)(6)(vii)(A)(1) published elsewhere in this issue of the **Federal Register**.

\* \* \* \* \*

(11) \* \* \*

(viii) \* \* \*

(A) [The text of the proposed amendment to § 1.1471-3(d)(11)(viii)(A) introductory text is the same as the text of § 1.1471-3T(d)(11)(viii)(A) published elsewhere in this issue of the **Federal Register**.

(C) [The text of the proposed amendment to § 1.1471-3(d)(11)(viii)(C) is the same as the text of § 1.1471-3T(d)(11)(vii)(C) published elsewhere in this issue of the **Federal Register**.

(x) [The text of proposed § 1.1471-3(d)(11)(x) is the same as the text of § 1.1471-3T(d)(11)(x) published elsewhere in this issue of the **Federal Register**.

(xi) [The text of proposed § 1.1471-3(d)(11)(xi) is the same as the text of § 1.1471-3T(d)(11)(xi) published elsewhere in this issue of the **Federal Register**.

(xii) [The text of proposed § 1.1471-3(d)(11)(xii) is the same as the text of § 1.1471-3T(d)(11)(xii) published elsewhere in this issue of the **Federal Register**.

(12) \* \* \*  
(iii) \* \* \*  
(A) [The text of the proposed amendment to § 1.1471-3(d)(12)(iii)(A) is the same as the text of § 1.1471-3T(d)(12)(iii)(A) published elsewhere in this issue of the **Federal Register**.

(B) [The text of the proposed amendment to § 1.1471-3(d)(12)(iii)(B) is the same as the text of § 1.1471-3T(d)(12)(iii)(B) published elsewhere in this issue of the **Federal Register**.

(e) \* \* \*  
(2) [The text of the proposed amendment to § 1.1471-3(e)(2) is the same as the text of § 1.1471-3T(e)(2) published elsewhere in this issue of the **Federal Register**.

(3) [The text of proposed § 1.1471-3(e)(3) is the same as the text of § 1.1471-3T(e)(3) through (e)(3)(iv) published elsewhere in this issue of the **Federal Register**.

(4) [The text of the proposed amendment to § 1.1471-3(e)(4) introductory text is the same as the text of § 1.1471-3T(e)(4) introductory text published elsewhere in this issue of the **Federal Register**.

(i) through (iv) [The text of the proposed amendment to § 1.1471-3(e)(4)(i) through (iv) is the same as the text of § 1.1471-3T(e)(4)(i) through (iv)(B)(2) published elsewhere in this issue of the **Federal Register**.

(v) [The text of the proposed amendment to § 1.1471-3(e)(4)(v) introductory text is the same as the text

of § 1.1471-3T(e)(4)(v) published elsewhere in this issue of the **Federal Register**.

\* \* \* \* \*  
(B) \* \* \*

(1) [The text of the proposed amendment to § 1.1471-3(e)(4)(v)(B)(1) is the same as the text of § 1.1471-3T(e)(4)(v)(B)(1) published elsewhere in this issue of the **Federal Register**.

(2) [The text of the proposed amendment to § 1.1471-3(e)(4)(v)(B)(2) is the same as the text of § 1.1471-3T(e)(4)(v)(B)(2) published elsewhere in this issue of the **Federal Register**.

(vi) \* \* \*  
(B) [The text of the proposed amendment to § 1.1471-3(e)(4)(vi)(B) is the same as the text of § 1.1471-3T(e)(4)(vi)(B) published elsewhere in this issue of the **Federal Register**.

(vii) \* \* \*  
(B) [The text of the proposed amendment to § 1.1471-3(e)(4)(vii)(B) is the same as the text of § 1.1471-3T(e)(4)(vii)(B) published elsewhere in this issue of the **Federal Register**.

(viii) \* \* \*  
(A) \* \* \*  
(4) [The text of the proposed amendment to § 1.1471-3(e)(4)(viii)(A)(4) is the same as the text of § 1.1471-3T(e)(4)(viii)(A)(4) published elsewhere in this issue of the **Federal Register**.

(f) \* \* \*  
(1) through (9) [The text of the proposed amendment to § 1.1471-3(f)(1) through (9) is the same as the text of § 1.1471-3T(f)(1) through (f)(9)(ii) published elsewhere in this issue of the **Federal Register**.

\* \* \* \* \*  
(f) \* \* \*  
(1) through (9) [The text of the proposed amendment to § 1.1471-3(f)(1) through (9) is the same as the text of § 1.1471-3T(f)(1) through (f)(9)(ii) published elsewhere in this issue of the **Federal Register**.

\* \* \* \* \*  
■ **Par. 5.** Section 1.1471-4 is amended by:

■ 1. Removing paragraph (d)(3)(v).  
■ 2. Redesignating paragraphs (d)(3)(vi) through (viii) as paragraphs (d)(3)(v) through (vii) and paragraph (d)(6)(vi) as paragraph (d)(6)(vii).

■ 3. Adding paragraphs (b)(3)(i) through (iii), (d)(2)(ii)(F), (d)(2)(iii)(C), and (d)(6)(vi).

■ 4. Revising paragraphs (a)(3), (b)(1) through (3), (b)(6), (c)(5)(iv)(B)(2)(vi), (c)(5)(iv)(E), (d)(1), (d)(2)(i), (d)(2)(ii)(A), (d)(2)(ii)(B)(2), (d)(2)(ii)(E), (d)(2)(iii)(A), (d)(2)(iii)(B) introductory text, (d)(3)(ii)(E), (d)(3)(iii)(F), (d)(5)(v) through (vi), (d)(7)(i), (d)(7)(ii)(A), (d)(7)(iii), (d)(7)(iv)(A) through (B), (d)(8), (d)(9) *Example 3*, *Example 5*, and *Example 7*, (e)(1), (e)(2)(ii), (f)(4)(i) through (ii), (g)(1) introductory text, (g)(1)(ii), and (g)(2).

■ 5. By removing the heading of paragraph (d)(7) and adding introductory text to paragraph (d)(7).

The additions and revisions read as follows:

**§ 1.1471-4 FFI agreement.**

(a) \* \* \*

(3) [The text of the proposed amendment to § 1.1471-4(a)(3) is the same as the text of § 1.1471-4T(a)(3) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(b) \* \* \*

(1) [The text of the proposed amendment to § 1.1471-4(b)(1) is the same as the text of § 1.1471-4T(b)(1) published elsewhere in this issue of the **Federal Register**.]

(2) [The text of the proposed amendment to § 1.1471-4(b)(2) is the same as the text of § 1.1471-4T(b)(2) published elsewhere in this issue of the **Federal Register**.]

(3) [The text of the proposed amendment to § 1.1471-4(b)(3) is the same as the text of § 1.1471-4T(b)(3) published elsewhere in this issue of the **Federal Register**.]

(i) [The text of proposed § 1.1471-4(b)(3)(i) is the same as the text of § 1.1471-4T(b)(3)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) [The text of proposed § 1.1471-4(b)(3)(ii) is the same as the text of § 1.1471-4T(b)(3)(ii) published elsewhere in this issue of the **Federal Register**.]

(iii) [The text of proposed § 1.1471-4(b)(3)(iii) is the same as the text of § 1.1471-4T(b)(3)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(6) [The text of the proposed amendment to § 1.1471-4(b)(6) is the same as the text of § 1.1471-4T(b)(6) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(c) \* \* \*

(5) \* \* \*

(iv) \* \* \*

(B) \* \* \*

(2) \* \* \*

(vi) [The text of the proposed amendment to § 1.1471-4(c)(5)(iv)(B)(2)(vi) is the same as the text of § 1.1471-4T(c)(5)(iv)(B)(2)(vi) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(E) [The text of the proposed amendment to § 1.1471-4(c)(5)(iv)(E) is the same as the text of § 1.1471-

4T(c)(5)(iv)(E) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(d) \* \* \*

(1) [The text of the proposed amendment to § 1.1471-4(d)(1) is the same as the text of § 1.1471-4T(d)(1) published elsewhere in this issue of the **Federal Register**.]

(2) \* \* \*

(i) [The text of the proposed amendment to § 1.1471-4(d)(2)(i) is the same as the text of § 1.1471-4T(d)(2)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) \* \* \*

(A) [The text of the proposed amendment to § 1.1471-4(d)(2)(ii)(A) is the same as the text of § 1.1471-4T(d)(2)(ii)(A) published elsewhere in this issue of the **Federal Register**.]

(B) \* \* \*

(2) [The text of the proposed amendment to § 1.1471-4(d)(2)(ii)(B)(2) is the same as the text of § 1.1471-4T(d)(2)(ii)(B)(2) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(E) [The text of the proposed amendment to § 1.1471-4(d)(2)(ii)(E) is the same as the text of § 1.1471-4T(d)(2)(ii)(E) published elsewhere in this issue of the **Federal Register**.]

(F) [The text of proposed § 1.1471-4(d)(2)(ii)(F) is the same as the text of § 1.1471-4T(d)(2)(ii)(F) published elsewhere in this issue of the **Federal Register**.]

(iii) \* \* \*

(A) [The text of the proposed amendment to § 1.1471-4(d)(2)(iii)(A) is the same as the text of § 1.1471-4T(d)(2)(iii)(A) published elsewhere in this issue of the **Federal Register**.]

(B) [The text of the proposed amendment to § 1.1471-4(d)(2)(iii)(B) introductory text is the same as the text of § 1.1471-4T(d)(2)(iii)(B) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(C) [The text of proposed § 1.1471-4(d)(2)(iii)(C) is the same as the text of § 1.1471-4T(d)(2)(iii)(C) published elsewhere in this issue of the **Federal Register**.]

(3) \* \* \*

(ii) \* \* \*

(E) [The text of the proposed amendment to § 1.1471-4(d)(3)(ii)(E) is the same as the text of § 1.1471-4T(d)(3)(ii)(E) published elsewhere in this issue of the **Federal Register**.]

(iii) \* \* \*

(F) [The text of the proposed amendment to § 1.1471-4(d)(3)(iii)(F) is the same as the text of § 1.1471-

4T(d)(3)(iii)(F) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(5) \* \* \*

(v) [The text of the proposed amendment to § 1.1471-4(d)(5)(v) is the same as the text of § 1.1471-4T(d)(5)(v) published elsewhere in this issue of the **Federal Register**.]

(vi) [The text of the proposed amendment to § 1.1471-4(d)(5)(vi) is the same as the text of § 1.1471-4T(d)(5)(vi) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(6) \* \* \*

(vi) [The text of proposed § 1.1471-4(d)(6)(vi) is the same as the text of § 1.1471-4T(d)(6)(vi) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(7) [The text of the proposed amendment to § 1.1471-4(d)(7) introductory text is the same as the text of § 1.1471-4T(d)(7) introductory text published elsewhere in this issue of the **Federal Register**.]

(i) [The text of the proposed amendment to § 1.1471-4(d)(7)(i) is the same as the text of § 1.1471-4T(d)(7)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) \* \* \*

(A) [The text of the proposed amendment to § 1.1471-4(d)(7)(ii)(A) is the same as the text of § 1.1471-4T(d)(7)(ii)(A) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(iii) [The text of the proposed amendment to § 1.1471-4(d)(7)(iii) is the same as the text of § 1.1471-4T(d)(7)(iii) published elsewhere in this issue of the **Federal Register**.]

(iv) \* \* \*

(A) [The text of the proposed amendment to § 1.1471-4(d)(7)(iv)(A) is the same as the text of § 1.1471-4T(d)(7)(iv)(A) published elsewhere in this issue of the **Federal Register**.]

(B) [The text of the proposed amendment to § 1.1471-4(d)(7)(iv)(B) is the same as the text of § 1.1471-4T(d)(7)(iv)(B) published elsewhere in this issue of the **Federal Register**.]

(8) [The text of the proposed amendment to § 1.1471-4(d)(8) is the same as the text of § 1.1471-4T(d)(8) published elsewhere in this issue of the **Federal Register**.]

(9) \* \* \*

*Example 3.* [The text of the proposed amendment to Example 3 of § 1.1471-4(d)(9) is the same as the text of Example 3 of § 1.1471-4T(d)(9) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

Example 5. [The text of the proposed amendment to Example 5 of § 1.1471-4(d)(9) is the same as the text of Example 5 of § 1.1471-4T(d)(9) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

Example 7. [The text of the proposed amendment to Example 7 of § 1.1471-4(d)(9) is the same as the text of Example 7 of § 1.1471-4T(d)(9) published elsewhere in this issue of the Federal Register].

(e) \* \* \*

(1) [The text of the proposed amendment to § 1.1471-4(e)(1) is the same as the text of § 1.1471-4T(e)(1) published elsewhere in this issue of the Federal Register].

(2) \* \* \*

(ii) [The text of the proposed amendment to § 1.1471-4(e)(2)(ii) is the same as the text of § 1.1471-4T(e)(2)(ii) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(f) \* \* \*

(4) \* \* \*

(i) [The text of the proposed amendment to § 1.1471-4(f)(4)(i) is the same as the text of § 1.1471-4T(f)(4)(i) published elsewhere in this issue of the Federal Register].

(ii) [The text of the proposed amendment to § 1.1471-4(f)(4)(ii) is the same as the text of § 1.1471-4T(f)(4)(ii) published elsewhere in this issue of the Federal Register].

(g) \* \* \*

(1) [The text of the proposed amendment to § 1.1471-4(g)(1) introductory text is the same as the text of § 1.1471-4T(g)(1) introductory text published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(ii) [The text of the proposed amendment to § 1.1471-4(g)(1)(ii) is the same as the text of § 1.1471-4T(g)(1)(ii) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(2) [The text of the proposed amendment to § 1.1471-4(g)(2) is the same as the text of § 1.1471-4T(g)(2) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

■ Par. 6. Section 1.1471-5 is amended by:

■ 1. By removing paragraphs (a)(3)(ii) (b)(3)(v)(B)(3), and (b)(3)(vi)(B)(3).

■ 2. By redesignating paragraphs (a)(3)(iii) through (a)(3)(vi) as paragraphs (a)(3)(ii) through (a)(3)(v) and paragraph (j) as paragraph (l).

■ 3. By adding paragraphs (f)(1)(i)(F)(3)(vii), (f)(1)(i)(F)(3)(viii), (f)(2)(v), (j), and (k).

■ 4. By revising paragraphs (a)(3)(i), (a)(4)(i), (b)(1)(iii)(B)(2), (b)(3)(iv), (b)(3)(v)(A), (b)(3)(v)(B)(1) through (2), (b)(3)(vi), (c), (e)(1)(v)(A), (e)(3)(ii), (e)(4)(v) Example 7 through Example 8, (e)(5)(i)(A)(3), (e)(5)(i)(B) introductory text, (e)(5)(i)(B)(1), (e)(5)(i)(C), (e)(5)(i)(D)(1)(iv) through (v), (e)(5)(iv)(B), (f)(1)(i)(A)(6), (f)(1)(i)(B)(1), (f)(1)(i)(B)(3), (f)(1)(i)(C)(2), (f)(1)(i)(D)(4) through (6), (f)(1)(i)(D)(7) introductory text, (f)(1)(i)(E), (f)(1)(i)(F)(1)(ii), (f)(1)(i)(F)(3)(v) through (vi), (f)(1)(i)(F)(5), (f)(1)(ii)(B), (f)(2) introductory text, (f)(2)(i)(B), (f)(2)(iii) through (iv), (f)(4)(i), (g)(3)(i)(D), and (i).

The additions and revisions read as follows:

§ 1.1471-5 Definitions applicable to section 1471.

(a) \* \* \*

(3) \* \* \*

(i) [The text of the proposed amendment to § 1.1471-5(a)(3)(i) is the same as the text of § 1.1471-5T(a)(3)(i) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(4) \* \* \*

(i) [The text of the proposed amendment to § 1.1471-5(a)(4)(i) is the same as the text of § 1.1471-5T(a)(4)(i) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(b) \* \* \*

(1) \* \* \*

(iii) \* \* \*

(B) \* \* \*

(2) [The text of the proposed amendment to § 1.1471-5(b)(1)(iii)(B)(2) is the same as the text of § 1.1471-5T(b)(1)(iii)(B)(2) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(3) \* \* \*

(iv) [The text of the proposed amendment to § 1.1471-5(b)(3)(iv) is the same as the text of § 1.1471-5T(b)(3)(iv) published elsewhere in this issue of the Federal Register].

(v) \* \* \*

(A) [The text of the proposed amendment to § 1.1471-5(b)(3)(v)(A) is the same as the text of § 1.1471-5T(b)(3)(v)(A) published elsewhere in this issue of the Federal Register].

(B) \* \* \*

(1) [The text of the proposed amendment to § 1.1471-5(b)(3)(v)(B)(1) is the same as the text of § 1.1471-5T(b)(3)(v)(B)(1) published elsewhere in this issue of the Federal Register].

(2) [The text of the proposed amendment to § 1.1471-5(b)(3)(v)(B)(2) is the same as the text of § 1.1471-5T(b)(3)(v)(B)(2) published elsewhere in this issue of the Federal Register].

(vi) [The text of the proposed amendment to § 1.1471-5(b)(3)(vi) is the same as the text of § 1.1471-5T(b)(3)(vi) through (b)(3)(vi)(B)(2) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(c) [The text of the proposed amendment to § 1.1471-5(c) is the same as the text of § 1.1471-5T(c) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(e) \* \* \*

(1) \* \* \*

(v) \* \* \*

(A) [The text of the proposed amendment to § 1.1471-5(e)(1)(v)(A) is the same as the text of § 1.1471-5T(e)(1)(v)(A) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(3) \* \* \*

(ii) [The text of the proposed amendment to § 1.1471-5(e)(3)(ii) is the same as the text of § 1.1471-5T(e)(3)(ii) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(4) \* \* \*

(v) \* \* \*

Example 7. [The text of the proposed amendment to Example 7 of § 1.1471-5(e)(4)(v) is the same as the text of Example 7 of § 1.1471-5T(e)(4)(v) published elsewhere in this issue of the Federal Register].

Example 8. [The text of the proposed amendment to Example 8 of § 1.1471-5(e)(4)(v) is the same as the text of Example 8 of § 1.1471-5T(e)(4)(v) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(5) \* \* \*

(i) \* \* \*

(A) \* \* \*

(3) [The text of the proposed amendment to § 1.1471-5(e)(5)(i)(A)(3) is the same as the text of § 1.1471-5T(e)(5)(i)(A)(3) published elsewhere in this issue of the Federal Register].

(B) [The text of the proposed amendment to § 1.1471-5(e)(5)(i)(B) introductory text is the same as the text of § 1.1471-5T(e)(5)(i)(B) published elsewhere in this issue of the Federal Register].

(1) [The text of the proposed amendment to § 1.1471-5(e)(5)(i)(B)(1) is the same as the text of § 1.1471-5T(e)(5)(i)(B)(1) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

(C) [The text of the proposed amendment to § 1.1471-5(e)(5)(i)(C) is the same as the text of § 1.1471-



5T(e)(5)(i)(C) published elsewhere in this issue of the **Federal Register**.

(D) \* \* \*

(1) \* \* \*

(iv) [The text of the proposed amendment to § 1.1471–5(e)(5)(i)(D)(1)(iv) is the same as the text of § 1.1471–5T(e)(5)(i)(D)(1)(iv) published elsewhere in this issue of the **Federal Register**.]

(v) [The text of the proposed amendment to § 1.1471–5(e)(5)(i)(D)(1)(v) is the same as the text of § 1.1471–5T(e)(5)(i)(D)(1)(v) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(iv) \* \* \*

(B) [The text of the proposed amendment to § 1.1471–5(e)(5)(iv)(B) is the same as the text of § 1.1471–5T(e)(5)(iv)(B) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(f) \* \* \*

(1) \* \* \*

(i) \* \* \*

(A) \* \* \*

(6) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(A)(6) is the same as the text of § 1.1471–5T(f)(1)(i)(A)(6) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(B) \* \* \*

(1) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(B)(1) is the same as the text of § 1.1471–5T(f)(1)(i)(B)(1) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(3) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(B)(3) is the same as the text of § 1.1471–5T(f)(1)(i)(B)(3) published elsewhere in this issue of the **Federal Register**.]

(C) \* \* \*

(2) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(C)(2) is the same as the text of § 1.1471–5T(f)(1)(i)(C)(2) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(D) \* \* \*

(4) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(D)(4) is the same as the text of § 1.1471–5T(f)(1)(i)(D)(4) published elsewhere in this issue of the **Federal Register**.]

(5) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(D)(5) is the same as the text of § 1.1471–5T(f)(1)(i)(D)(5) published elsewhere in this issue of the **Federal Register**.]

(6) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(D)(6) is the same as the text of § 1.1471–5T(f)(1)(i)(D)(6) published elsewhere in this issue of the **Federal Register**.]

(7) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(D)(7) introductory text is the same as the text of § 1.1471–5T(f)(1)(i)(D)(7) introductory text published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(E) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(E) is the same as the text of § 1.1471–5T(f)(1)(i)(E) through (f)(1)(i)(E)(2) published elsewhere in this issue of the **Federal Register**.]

(F) \* \* \*

(1) \* \* \*

(ii) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(F)(1)(ii) is the same as the text of § 1.1471–5T(f)(1)(i)(F)(1)(ii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(3) \* \* \*

(v) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(F)(3)(v) is the same as the text of § 1.1471–5T(f)(1)(i)(F)(3)(v) published elsewhere in this issue of the **Federal Register**.]

(vi) [The text of proposed § 1.1471–5(f)(1)(i)(F)(3)(vi) is the same as the text of § 1.1471–5T(f)(1)(i)(F)(3)(vi) published elsewhere in this issue of the **Federal Register**.]

(vii) [The text of proposed § 1.1471–5(f)(1)(i)(F)(3)(vii) is the same as the text of § 1.1471–5T(f)(1)(i)(F)(3)(vii) published elsewhere in this issue of the **Federal Register**.]

(viii) [The text of proposed § 1.1471–5(f)(1)(i)(F)(3)(viii) is the same as the text of § 1.1471–5T(f)(1)(i)(F)(3)(viii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(5) [The text of the proposed amendment to § 1.1471–5(f)(1)(i)(F)(5) is the same as the text of § 1.1471–5T(f)(1)(i)(F)(5) published elsewhere in this issue of the **Federal Register**.]

(ii) \* \* \*

(B) [The text of the proposed amendment to § 1.1471–5(f)(1)(ii)(B) is the same as the text of § 1.1471–5T(f)(1)(ii)(B) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(2) [The text of the proposed amendment to § 1.1471–5(f)(2) introductory text is the same as the text of § 1.1471–5T(f)(2) published elsewhere in this issue of the **Federal Register**.]

(i) \* \* \*

(B) [The text of the proposed amendment to § 1.1471–5(f)(2)(i)(B) is the same as the text of § 1.1471–

5T(f)(2)(i)(B) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(iii) [The text of the proposed amendment to § 1.1471–5(f)(2)(iii) is the same as the text of § 1.1471–5T(f)(2)(iii) through (f)(2)(iii)(E) published elsewhere in this issue of the **Federal Register**.]

(iv) [The text of the proposed amendment to § 1.1471–5(f)(2)(iv) is the same as the text of § 1.1471–5T(f)(2)(iv) through (f)(2)(iv)(F) published elsewhere in this issue of the **Federal Register**.]

(v) [The text of proposed § 1.1471–5(f)(2)(v) is the same as the text of § 1.1471–5T(f)(2)(v) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(4) \* \* \*

(i) [The text of the proposed amendment to § 1.1471–5(f)(4)(i) is the same as the text of § 1.1471–5T(f)(4)(i) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(g) \* \* \*

(3) \* \* \*

(i) \* \* \*

(D) [The text of the proposed amendment to § 1.1471–5(g)(3)(i)(D) is the same as the text of § 1.1471–5T(g)(3)(i)(D) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(i) [The text of proposed § 1.1471–5(i) is the same as the text of § 1.1471–5T(i) through (i)(10) published elsewhere in this issue of the **Federal Register**.]

(j) [The text of proposed § 1.1471–5(j) is the same as the text of § 1.1471–5T(j) published elsewhere in this issue of the **Federal Register**.]

(k) [The text of proposed § 1.1471–5(k) is the same as the text of § 1.1471–5T(k) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

■ **Par. 7.** Section 1.1471–6 is amending by revising paragraphs (d)(1), (d)(4), (f)(2)(iii)(B) through (C), (f)(3)(ii) through (iii), (f)(5) through (6), (g), and (h)(2) to read as follows:

**§ 1.1471–6 Payments beneficially owned by exempt beneficial owners.**

\* \* \* \* \*

(d) \* \* \*

(1) [The text of the proposed amendment to § 1.1471–6(d)(1) is the same as the text of § 1.1471–6T(d)(1) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(4) [The text of the proposed amendment to § 1.1471–6(d)(4) is the

same as the text of § 1.1471–6T(d)(4) published elsewhere in this issue of the **Federal Register**.

\* \* \* \* \*

- (f) \* \* \*  
(2) \* \* \*  
(iii) \* \* \*

(B) [The text of the proposed amendment to § 1.1471–6(f)(2)(iii)(B) is the same as the text of § 1.1471–6T(f)(2)(iii)(B) published elsewhere in this issue of the **Federal Register**.]

(C) [The text of the proposed amendment to § 1.1471–6(f)(2)(iii)(C) is the same as the text of § 1.1471–6T(f)(2)(iii)(C) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

- (3) \* \* \*

(ii) [The text of the proposed amendment to § 1.1471–6(f)(3)(ii) is the same as the text of § 1.1471–6T(f)(3)(ii) published elsewhere in this issue of the **Federal Register**.]

(iii) [The text of the proposed amendment to § 1.1471–6(f)(3)(iii) is the same as the text of § 1.1471–6T(f)(3)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(5) [The text of the proposed amendment to § 1.1471–6(f)(5) is the same as the text of § 1.1471–6T(f)(5) published elsewhere in this issue of the **Federal Register**.]

(6) [The text of the proposed amendment to § 1.1471–6(f)(6) is the same as the text of § 1.1471–6T(f)(6) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(g) [The text of the proposed amendment to § 1.1471–6(g) is the same as the text of § 1.1471–6T(g) published elsewhere in this issue of the **Federal Register**.]

- (h) \* \* \*

(2) [The text of the proposed amendment to § 1.1471–6(h)(2) is the same as the text of § 1.1471–6T(h)(2) introductory text through (h)(2)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

■ **Par. 8.** Section 1.1472–1 is amended by:

■ 1. By redesignating paragraph (f) as paragraph (h).

■ 2. By adding paragraphs (c)(1)(vi) through (vii), (c)(3) through (5), (f), and (g).

■ 3. By revising paragraphs (b)(1) introductory text, (b)(2), (c)(1) introductory text, (c)(1)(i) introductory text, (c)(1)(ii) through (iii), (c)(1)(iv) introductory text, (c)(1)(iv)(C), (c)(1)(v), (c)(2), and (d)(1) through (2).

The additions and revisions read as follows:

**§ 1.1472–1 Withholding on NFFEs.**

\* \* \* \* \*

- (b) \* \* \*

(1) [The text of the proposed amendment to § 1.1472–1(b)(1) is the same as the text of § 1.1472–1T(b)(1) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(2) [The text of the proposed amendment to § 1.1472–1(b)(2) is the same as the text of § 1.1472–1T(b)(2) published elsewhere in this issue of the **Federal Register**.]

- (c) \* \* \*

(1) [The text of the proposed amendment to § 1.1472–1(c)(1) is the same as the text of § 1.1472–1T(c)(1) published elsewhere in this issue of the **Federal Register**.]

(i) [The text of the proposed amendment to § 1.1472–1(c)(1)(i) introductory text is the same as the text of § 1.1472–1T(c)(1)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) [The text of the proposed amendment to § 1.1472–1(c)(1)(ii) is the same as the text of § 1.1472–1T(c)(1)(ii) published elsewhere in this issue of the **Federal Register**.]

(iii) [The text of the proposed amendment to § 1.1472–1(c)(1)(iii) is the same as the text of § 1.1472–1T(c)(1)(iii) published elsewhere in this issue of the **Federal Register**.]

(iv) [The text of the proposed amendment to § 1.1472–1(c)(1)(iv) introductory text is the same as the text of § 1.1472–1T(c)(1)(iv) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(C) [The text of the proposed amendment to § 1.1472–1(c)(1)(iv)(C) is the same as the text of § 1.1472–1T(c)(1)(iv)(C) published elsewhere in this issue of the **Federal Register**.]

(v) [The text of the proposed amendment to § 1.1472–1(c)(1)(v) is the same as the text of § 1.1472–1T(c)(1)(v) published elsewhere in this issue of the **Federal Register**.]

(vi) [The text of proposed § 1.1472–1(c)(1)(vi) is the same as the text of § 1.1472–1T(c)(1)(vi) published elsewhere in this issue of the **Federal Register**.]

(vii) [The text of proposed § 1.1472–1(c)(1)(vii) is the same as the text of § 1.1472–1T(c)(1)(vii) published elsewhere in this issue of the **Federal Register**.]

(2) [The text of the proposed amendment to § 1.1472–1(c)(2) is the same as the text of § 1.1472–1T(c)(2) published elsewhere in this issue of the **Federal Register**.]

(3) [The text of proposed § 1.1472–1(c)(3) is the same as the text of § 1.1472–1T(c)(3) published elsewhere in this issue of the **Federal Register**.]

(4) [The text of proposed § 1.1472–1(c)(4) is the same as the text of § 1.1472–1T(c)(4) published elsewhere in this issue of the **Federal Register**.]

(5) [The text of proposed § 1.1472–1(c)(5) is the same as the text of § 1.1472–1T(c)(5) published elsewhere in this issue of the **Federal Register**.]

- (d) \* \* \*

(1) [The text of the proposed amendment to § 1.1472–1(d)(1) is the same as the text of § 1.1472–1T(d)(1) published elsewhere in this issue of the **Federal Register**.]

(2) [The text of the proposed amendment to § 1.1472–1(d)(2) is the same as the text of § 1.1472–1T(d)(2) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(f) [The text of proposed § 1.1472–1(f) is the same as the text of § 1.1472–1T(f) published elsewhere in this issue of the **Federal Register**.]

(g) [The text of proposed § 1.1472–1(g) is the same as the text of § 1.1472–1T(g) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

■ **Par. 9.** Section 1.1473–1 is amended by:

■ 1. Adding new paragraph (a)(4)(vii).

■ 2. Revising paragraphs (a)(2)(vi), (a)(3)(iii)(B)(4), (a)(4)(vi), (a)(5)(i) through (vi), and (b)(2)(v).

The addition and revisions read as follows:

**§ 1.1473–1 Section 1473 definitions.**

- (a) \* \* \*

- (2) \* \* \*

(vi) [The text of the proposed amendment to § 1.1473–1(a)(2)(vi) is the same as the text of § 1.1473–1T(a)(2)(vi) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

- (3) \* \* \*

- (iii) \* \* \*

- (B) \* \* \*

(4) [The text of the proposed amendment to § 1.1473–1(a)(3)(iii)(B)(4) is the same as the text of § 1.1473–1T(a)(3)(iii)(B)(4) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

- (4) \* \* \*

(vi) [The text of the proposed amendment to § 1.1473–1(a)(4)(vi) is the same as the text of § 1.1473–1T(a)(4)(vi) published elsewhere in this issue of the **Federal Register**.]

(vii) [The text of proposed § 1.1473–1(a)(4)(vii) is the same as the text of

§ 1.1473–1T(a)(4)(vii) published elsewhere in this issue of the **Federal Register**.

(5) \* \* \*

(i) [The text of the proposed amendment to § 1.1473–1(a)(5)(i) is the same as the text of § 1.1473–1T(a)(5)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) [The text of the proposed amendment to § 1.1473–1(a)(5)(ii) is the same as the text of § 1.1473–1T(a)(5)(ii) published elsewhere in this issue of the **Federal Register**.]

(iii) [The text of the proposed amendment to § 1.1473–1(a)(5)(iii) is the same as the text of § 1.1473–1T(a)(5)(iii) published elsewhere in this issue of the **Federal Register**.]

(iv) [The text of the proposed amendment to § 1.1473–1(a)(5)(iv) is the same as the text of § 1.1473–1T(a)(5)(iv) published elsewhere in this issue of the **Federal Register**.]

(v) [The text of the proposed amendment to § 1.1473–1(a)(5)(v) is the same as the text of § 1.1473–1T(a)(5)(v) published elsewhere in this issue of the **Federal Register**.]

(vi) [The text of the proposed amendment to § 1.1473–1(a)(5)(vi) is the same as the text of § 1.1473–1T(a)(5)(vi) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(b) \* \* \*

(2) \* \* \*

(v) [The text of the proposed amendment to § 1.1473–1(b)(2)(v) is the same as the text of § 1.1473–1T(b)(2)(v) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

■ **Par. 10.** Section 1.1474–1 is amended:

■ 1. By removing paragraphs (d)(1)(ii)(A)(1)(ix), (d)(3)(iii), and (i)(1)(iv) through (v).

■ 2. By redesignating paragraphs (d)(1)(ii)(A)(1)(x) through (xii) as (d)(1)(ii)(A)(1)(ix) through (xi), and paragraphs (d)(3)(iv) through (x) as (d)(3)(iii) through (ix).

■ 3. By revising paragraphs (d)(1)(i), (d)(1)(ii)(A)(1)(viii) through (ix), (d)(1)(ii)(B)(1)(i), (d)(1)(ii)(B)(1)(vi) through (vii), (d)(1)(ii)(B)(1)(ix), (d)(2)(i), (d)(4)(i)(B), (d)(4)(i)(E), (d)(4)(ii)(B), (d)(4)(iii), (i)(1) introductory text, (i)(1)(i) through (iii), (i)(2) introductory text, and (i)(2)(iii).

The additions and revisions read as follows:

**§ 1.1474–1 Liability for withheld tax and withholding agent reporting.**

\* \* \* \* \*

(d) \* \* \*

(1) \* \* \*

(i) [The text of the proposed amendment to § 1.1474–1(d)(1)(i) is the

same as the text of § 1.1474–1T(d)(1)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) \* \* \*

(A) \* \* \*

(1) \* \* \*

(viii) [The text of the proposed amendment to § 1.1474–1(d)(1)(ii)(A)(1)(viii) is the same as the text of § 1.1474–1T(d)(1)(ii)(A)(1)(viii) published elsewhere in this issue of the **Federal Register**.]

(ix) [The text of the proposed amendment to § 1.1474–1(d)(1)(ii)(A)(1)(ix) is the same as the text of § 1.1474–1T(d)(1)(ii)(A)(1)(ix) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(B) \* \* \*

(1) \* \* \*

(i) [The text of the proposed amendment to § 1.1474–1(d)(1)(ii)(B)(1)(i) is the same as the text of § 1.1474–1T(d)(1)(ii)(B)(1)(i) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(vi) [The text of the proposed amendment to § 1.1474–1(d)(1)(ii)(B)(1)(vi) is the same as the text of § 1.1474–1T(d)(1)(ii)(B)(1)(vi) published elsewhere in this issue of the **Federal Register**.]

(vii) [The text of the proposed amendment to § 1.1474–1(d)(1)(ii)(B)(1)(vii) is the same as the text of § 1.1474–1T(d)(1)(ii)(B)(1)(vii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(ix) [The text of the proposed amendment to § 1.1474–1(d)(1)(ii)(B)(1)(ix) is the same as the text of § 1.1474–1T(d)(1)(ii)(B)(1)(ix) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(2) \* \* \*

(i) [The text of the proposed amendment to § 1.1474–1(d)(2)(i) is the same as the text of § 1.1474–1T(d)(2)(i) through (d)(2)(i)(C) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(4) \* \* \*

(i) \* \* \*

(B) [The text of the proposed amendment to § 1.1474–1(d)(4)(i)(B) is the same as the text of § 1.1474–1T(d)(4)(i)(B) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(E) [The text of the proposed amendment to § 1.1474–1(d)(4)(i)(E) is the same as the text of § 1.1474–1T(d)(4)(i)(E) published elsewhere in this issue of the **Federal Register**.]

(ii) \* \* \*

(B) [The text of the proposed amendment to § 1.1474–1(d)(4)(ii)(B) is the same as the text of § 1.1474–1T(d)(4)(ii)(B) published elsewhere in this issue of the **Federal Register**.]

(C) [The text of the proposed amendment to § 1.1474–1(d)(4)(ii)(C) is the same as the text of § 1.1474–1T(d)(4)(ii)(C) published elsewhere in this issue of the **Federal Register**.]

(iii) \* \* \*

[The text of the proposed amendment to § 1.1474–1(d)(4)(iii) is the same as the text of § 1.1474–1T(d)(4)(iii) through (d)(4)(iii)(C) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(i) \* \* \*

(1) [The text of the proposed amendment to § 1.1474–1(i)(1) introductory text is the same as the text of § 1.1474–1T(i)(1) published elsewhere in this issue of the **Federal Register**.]

(i) [The text of the proposed amendment to § 1.1474–1(i)(1)(i) is the same as the text of § 1.1474–1T(i)(1)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) [The text of the proposed amendment to § 1.1474–1(i)(1)(ii) is the same as the text of § 1.1474–1T(i)(1)(ii) published elsewhere in this issue of the **Federal Register**.]

(iii) [The text of the proposed amendment to § 1.1474–1(i)(1)(iii) is the same as the text of § 1.1474–1T(i)(1)(iii) published elsewhere in this issue of the **Federal Register**.]

(2) [The text of the proposed amendment to § 1.1474–1(i)(2) introductory text is the same as the text of § 1.1474–1T(i)(2) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(iii) [The text of the proposed amendment to § 1.1474–1(i)(2)(iii) is the same as the text of § 1.1474–1T(i)(2)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

■ **Par. 11.** Section 1.1474–6 is amended by:

■ 1. Revising paragraph (b)(1).

■ 2. Redesignating paragraph (f) as paragraph (g).

■ 3. Adding new paragraph (f).

The revision and addition read as follows:

**§ 1.1474–6 Coordination of chapter 4 with other withholding provisions.**

\* \* \* \* \*

(b) \* \* \*

(1) [The text of the proposed amendment to § 1.1474–6(b)(1) is the

same as the text of § 1.1474–6T(b)(1) published elsewhere in this issue of the **Federal Register**.

\* \* \* \* \*

(f) [The text of proposed § 1.1474–6(f) is the same as the text of § 1.1474–6T(f)

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

\* \* \* \* \*

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

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