

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–103477–14]

RIN 1545–BL96

#### Chapter 4 Regulations Relating to Verification and Certification Requirements for Certain Entities and Reporting by Foreign Financial Institutions; Correction

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

**ACTION:** Notice of proposed rulemaking; correction.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking (REG–103477–14) that was published in the **Federal Register** on Friday, January 6, 2017 (82 FR 1629). The notice of proposed rulemaking under chapter 4 of the Subtitle A (sections 1471 through 1474) of the Internal Revenue Code of 1986 (Code) relates to verification and certification requirements for certain entities and reporting by foreign financial institutions.

**DATES:** This correction is effective September 15, 2017 and is applicable beginning January 6, 2017.

**FOR FURTHER INFORMATION CONTACT:** Kamela Nelan at (202) 317–6942 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking (REG–103477–14) that is the subject of this correction is under sections 1471 through 1474 of the Code.

##### Need for Correction

As published, the notice of proposed rulemaking (REG–103477–14) contains an omission which may prove to be misleading and needs to be corrected.

#### Correction of Publication

Accordingly, the notice of proposed rulemaking (82 FR 1629, January 6, 2017) is corrected as follows:

On page 1636, insert the following language after the eighth line from the top of the second column:

#### “Withdrawal of Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG–130967–13) that was published in the **Federal Register** on Thursday, March 6, 2014 (79 FR 12868) is withdrawn.”

**Martin V. Franks,**

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

[FR Doc. 2017–19540 Filed 9–14–17; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–134247–16]

RIN 1545–BN73

#### Revision of Regulations Under Chapter 3 Regarding Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons; Correction

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

**ACTION:** Notice of proposed rulemaking; correction.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking (REG–134247–16) that was published in the **Federal Register** on Friday, January 6, 2017 (82 FR 1645). The notice of proposed rulemaking under section 1441 of the Internal Revenue Code of 1986 (Code) relates to withholding of tax on certain U.S. source income paid to foreign persons and requirements for certain claims for refund or credit of income tax made by foreign persons.

**DATES:** This correction is effective September 15, 2017 and is applicable beginning January 6, 2017.

**FOR FURTHER INFORMATION CONTACT:** Kamela Nelan at (202) 317–6942 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking (REG–134247–16) that is the subject of this correction is under section 1441 of the Code.

##### Need for Correction

As published, the notice of proposed rulemaking (REG–134247–16) contains an omission which may prove to be misleading and needs to be corrected.

##### Correction of Publication

Accordingly, the notice of proposed rulemaking (82 FR 1645, January 6, 2017) is corrected as follows:

On page 1636, insert the following language after the twenty-third line from the top of the third column:

#### “Withdrawal of Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG–134361–12) that was published in the **Federal Register** on Thursday, March 6, 2014 (79 FR 12880) is withdrawn.”

**Martin V. Franks,**

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

[FR Doc. 2017–19538 Filed 9–14–17; 8:45 am]

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## DEPARTMENT OF DEFENSE

### Department of the Army, Corps of Engineers

#### 33 CFR Chapter II

#### 36 CFR Parts 312, 327, 328, 330, and 331

[COE–2017–0004]

#### United States Army, Corps of Engineers; Subgroup to the DoD Regulatory Reform Task Force, Review of Existing Rules

**AGENCY:** U.S. Army Corps of Engineers, DoD.

**ACTION:** Extension of comment period.

**SUMMARY:** On July 20, 2017, the U.S. Army Corps of Engineers (the Corps) published a document in accordance with Executive Order 13777, “Enforcing