

Information Reporting Relating to Taxable Stock Transactions; Correction Announcement 2003-11

AGENCY: Internal Revenue Service (IRS),
Treasury

ACTION: Correction to temporary regulations.

SUMMARY: This document contains corrections to temporary regulations that were published in the **Federal Register** on November 18, 2002 (T.D. 9022, 2002-48 I.R.B. 909 [67 FR 69468]). This document contains temporary regulations under section 6043(c) requiring information reporting by a corporation if control of the corporation is acquired or if the corporation has a recapitalization or other substantial change in capital structure.

DATES: This correction is effective November 18, 2002.

FOR FURTHER INFORMATION CONTACT: Nancy Rose at (202) 622-4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the subject of this correction are under section 6043(c) of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (T.D. 9022) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (T.D. 9022), which is the subject of FR Doc. 02-29199, is corrected as follows:

1. On page 69469, column 2, in the preamble, under the paragraph heading "Background and Explanation of Provisions", line 5, the language "regulations published in proposed rules" is corrected to read "regulations published in the proposed rules".

§1.6043-4T [Corrected]

2. On page 69470, column 1, §1.6043-4T, paragraph (a)(5), the last line in column one, the language "shareholders who receive cash, stock or" is corrected to read "shareholders who receive cash, stock, or".

3. On page 69472, column 1, §1.6043-4T, paragraph (h), of *Example 2*, line 1, the language "Example 2. C, a domestic corporation, and" is corrected to read "Example 2. C, a domestic corporation and".

§1.6045-3T [Corrected]

4. On page 69473, column 1, §1.6045-3T, paragraph (d), line 2, the language "receives stock, cash or other property" is corrected to read "receives stock, cash, or other property".

Cynthia E. Grigsby,
Chief, Regulations Unit,
Associate Chief Counsel
(Procedure and Administration).