

corrected to read “wages paid to any laborers and”.

■ vii. On page 53260, in the third column, the sixth line from the bottom of paragraph (c)(6)(iv)(E) is corrected to read “period of August 1, 2023, to September”.

§ 1.45–8 [Corrected]

■ 38. In amendatory instruction 3, in § 1.45–8:

■ i. On page 53262, in the third column, the third line from the bottom of paragraph (b)(1) is corrected to read “dividing the total hours worked by all”.

■ ii. On page 53265, in the third column, the third line of paragraph (f)(2)(i)(A) is corrected to read “failures to meet the percentage of the total”.

■ iii. On page 53266, in the first column, last line of the partial paragraph (f)(2)(i)(A) is corrected to read “Exception.”.

■ iv. On page 53266, in the third column, the sixth line from bottom of paragraph (f)(2)(i)(D)(2) is corrected to read “(5) on the construction of the”.

■ v. On page 53267, in the third column, the fourth line of paragraph (f)(2)(ii)(C)(13) is corrected to read “Apprenticeship Requirements for”.

■ vi. On page 53268, in the first column, the sixth line of paragraph (f)(2)(ii)(D)(1) is corrected to read “include contract provisions that require”.

§ 1.45U–3 [Corrected]

■ 39. On page 53271, in the second column, in amendatory instruction 6, in § 1.45U–3, the second line of paragraph (b)(1) is corrected to read “agreement with one or more labor”.

Regina L. Johnson,  
Federal Register Liaison, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2024–17143 Filed 8–15–24; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[TD 9988]

RIN 1545–BQ63

Elective Payment of Applicable Credits; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction and correcting amendments.

SUMMARY: This document contains corrections to Treasury Decision 9988,

which was published in the Federal Register for Monday, March 11, 2024. Treasury Decision 9988 issued final regulations concerning the election under the Inflation Reduction Act of 2022 to treat the amount of certain tax credits as a payment of Federal income tax.

DATES: These corrections are effective on August 16, 2024 and for dates of applicability see §§ 1.6417–1(q), 1.6417–2(f), 1.6417–3(f), 1.6417–4(f), 1.6417–5(d), 1.6417–6(e), 301.6241–1(b)(1), and 301.6241–7(k)(3).

FOR FURTHER INFORMATION CONTACT: Concerning these final regulations, Jeremy Milton at (202) 317–5665 and James Holmes at (202) 317–5114 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9988) that are the subject of this correction are under section 6417 of the Code.

Corrections to Publication

Accordingly, the final regulations (TD 9988) that are the subject of FR Doc. 2024–04604, published on March 11, 2024, are corrected to read:

1. On page 17550, in the first column, in the fourth line from the top of the first full paragraph, the language “designed” is corrected to read “designated”.

2. On page 17552, in the third column, in the eighth line from the bottom of the first full paragraph, the language “cert denied” is corrected to read “cert. denied”.

3. On page 17559, in the third column, in the twelfth line from the top of the first partial paragraph, the language “[ ]” is corrected to read “...”.

4. On page 17560, in the first column, in the tenth line from the top of the first partial paragraph, the language “book” is corrected to read “books”.

5. On page 17561, in the second column, in the eighth line from the bottom of the last partial paragraph, the language “tax-exempt” is corrected to read, “tax exempt”.

6. On page 17561, in the third column, in the fifteenth line from the top of the first partial paragraph, the language “tax-exempt” is corrected to read “tax exempt”.

7. On page 17562, in the second column, the third line from the bottom of the second full paragraph is corrected to read, “so as not to incur an addition to tax due”.

8. On page 17575, in the first column, in the tenth line from the top of the first partial paragraph, the language “tax-exempt” is corrected to read “tax exempt”.

9. On page 17577, in the second column, in the tenth line from the top of the first full paragraph, the language “Section” is corrected to read “part”.

10. On page 17581, in the third column, the second line from the bottom of the last partial paragraph the language “Section” is corrected to read “section”.

11. On page 17582, in the third column, the last sentence of the first full paragraph is corrected to read, “Although there is uncertainty as to the exact number of small businesses within this group, the current estimated number of respondents to these final rules is 20,000 taxpayers.”.

12. On page 17583, in the first column, in the fourth line the from the bottom of the second full paragraph, the column is corrected to read, “verified or have received registration”.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Corrections to the Regulations

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 is amended by adding the entries for Sections 1.6417–0 through 1.6417–6 in numerical order and removing the entry for section 1.6417–5T to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

\* \* \* \* \*  
Section 1.6417–0 also issued under 26 U.S.C. 6417(h).

Section 1.6417–1 also issued under 26 U.S.C. 6417(h).

Section 1.6417–2 also issued under 26 U.S.C. 6417(h).

Section 1.6417–3 also issued under 26 U.S.C. 6417(h).

Section 1.6417–4 also issued under 26 U.S.C. 6417(h).

Section 1.6417–5 also issued under 26 U.S.C. 6417(h).

Section 1.6417–6 also issued under 26 U.S.C. 6417(h).

\* \* \* \* \*

■ Par. 2. Section 1.6417–0 is amended by revising the entry for § 1.6417–1(b) to read as follows:

§ 1.6417–0 Table of contents.

\* \* \* \* \*

§ 1.6417–1 Elective payment election of applicable credits.

\* \* \* \* \*

(b) Annual tax return.

\* \* \* \* \*

**§ 1.6417–2 [Corrected]**

■ **Par. 3.** Section 1.6417–2 is amended by removing the language “book and records” in the second sentence of paragraph (b)(3)(i) and adding the language “books and records” in its place.

**§ 1.6417–4 [Corrected]**

■ **Par. 4.** Section 1.6417–4 is amended by removing the language “corporation (such as, for investment)” in paragraph (c)(1)(vi) and adding the language “corporation (such as, for investment)” in its place.

**Oluwafunmilayo A. Taylor,**

*Section Chief, Publications & Regulations Section, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2024–17945 Filed 8–15–24; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1, 31, and 301**

[TD 10000]

RIN 1545–BP71

**Gross Proceeds and Basis Reporting by Brokers and Determination of Amount Realized and Basis for Digital Asset Transactions; Correction**

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

**ACTION:** Final rule; correction.

**SUMMARY:** This document includes corrections to the final regulations (Treasury Decision 10000) published in the **Federal Register** on Tuesday, July 9, 2024, regarding information reporting and the determination of amount realized and basis for certain digital asset sales and exchanges.

**DATES:** These corrections are effective on September 9, 2024.

**FOR FURTHER INFORMATION CONTACT:**

Concerning the final regulations under sections 1001 and 1012, Alexa Dubert or Kyle Walker of the Office of the Associate Chief Counsel (Income Tax and Accounting) at (202) 317–4718; concerning the international sections of the final regulations under sections 3406 and 6045, John Sweeney or Alan Williams of the Office of the Associate Chief Counsel (International) at (202) 317–6933; and concerning the remainder of the final regulations under sections 3406, 6045, 6045A, 6045B, 6050W, 6721, and 6722, Roseann Cutrone of the Office of the Associate Chief Counsel (Procedure and

Administration) at (202) 317–5436 (not toll-free numbers).

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

The final regulations (TD 10000) subject to these corrections are issued under sections 1001, 1012, 3406, 6045, 6045A, 6045B, 6050W, 6721, and 6722 of the Internal Revenue Code.

**Corrections of Publication**

Accordingly, FR Doc. 2024–14004 (TD 10000), appearing on page 56480 in the **Federal Register** of Tuesday, July 9, 2024, is corrected as follows:

1. On page 56488, in the second column, the eighth line from the bottom of the column, is corrected to read “B) and not as a digital asset sale described”;

2. On page 56489, in the first column, the eighth line from the bottom of the first full paragraph is corrected to read “(and not by any customers or investors)”;

3. On page 56490, in the third column, the fourteenth line from the top is corrected to read “these final regulations, provides that”;

4. On page 56499, in the first column, in the eleventh line from the bottom, the word “consequence” is corrected to read “consequences”;

5. On page 56502, in the third column, the nineteenth line from the bottom, is corrected to read “returns under section 6045 is March 31 of the”;

6. On page 56502, in the third column, the tenth line from the bottom, is corrected to read “before the statute of limitations”;

7. On page 56504, in the third column, in the twenty-fourth line of the first full paragraph, the word “stablecoins” is corrected to read, “stablecoin”;

8. On page 56508, in the first column, the fourth line of the continuing paragraph is corrected to read, “According to comments, the average”;

9. On page 56508, in the first column, in the tenth line of the continuing paragraph the word “comment” is corrected to read “comments”;

10. On page 56508, in the first column, the first line of footnote 3 is corrected to read “One comment cited an article that referenced a report from”;

11. On page 56508, in the first column, the fourth and fifth sentences of footnote 3 are corrected to read “Another said: “The data sets underlying these estimates consist of public blockchain data regarding NFT volume, centralized exchange volume, and decentralized exchange volume. See Dune Analytics, <https://dune.com/browse/dashboards> (last visited October

30, 2023); Dune Analytics, <https://github.com/duneanalytics/spellbook/tree/main> (last visited October 30, 2023); The Block, <https://www.theblock.co/data/cryptomarkets/spot/cryptocurrency-exchange-volume/monthly> (last visited Oct. 30, 2023).” “;

12. On page 56508, in the first column, the first line of footnote 4 is corrected to read “One comment referenced data”;

13. On page 56516, in the third column, the third line of the continuing paragraph, “non-U.S. digital asset broker, a”, is removed;

14. On page 56517, in the first column, the twelfth line from the bottom of the continuing paragraph is corrected to read “activities as an MSB was permitted”;

15. On page 56521, in the third column, in the fifth line of the first full paragraph the language “Am.” is corrected to read “Amend”;

16. On page 56536, in the third column, in the eighth line from the bottom of the first full paragraph, the word “stablecoins” is corrected to read “stablecoin”; and

17. On page 56542, in the first column, the sixth sentence of the second full paragraph is corrected to read, “Based on tax return data, only 200 of the 9,700 firms identified as impacted issuers in the upper bound estimate exceed the \$41.5 million threshold.”.

**Oluwafunmilayo A. Taylor,**

*Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2024–17946 Filed 8–15–24; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE INTERIOR****Office of Surface Mining Reclamation and Enforcement****30 CFR Part 938**

[SATS No. PA–165–FOR; Docket ID: OSM–2016–0013; S1D1S SS08011000 SX064A000 245S180110; S2D2S SS08011000 SX064A000 24XS501520]

**Pennsylvania Abandoned Mine Land Reclamation Program**

**AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.

**ACTION:** Final rule.

**SUMMARY:** We, the Office of Surface Mining Reclamation and Enforcement (OSMRE), are approving an amendment to the Pennsylvania Abandoned Mine