

a new determination of exemption is not required to amend its articles of organization to conform to the rules of this paragraph (b), but any organization that seeks a determination of exemption after July 26, 1959, must have articles of organization that meet the rules of this paragraph (b). For the rules relating to whether an organization determined to be exempt before July 27, 1959, is organized exclusively for one or more exempt purposes, see 26 CFR (1939) 39.101(6)-1 (Regulations 118) as made applicable to the Code by Treasury Decision 6091, approved August 16, 1954 (19 FR 5167; 1954-2 CB 47).

(h) *Effective/applicability date.* Paragraphs (b)(1)(v) and (b)(6) of this section apply on and after July 1, 2014.

Section 1.501(c)(3)-1T [Removed].

■ **Par. 5.** Section 1.501(c)(3)-1T is removed.

■ **Par. 6.** Section 1.508-1 is amended by revising paragraphs (a)(2)(i), (a)(2)(ii), (b)(2)(iv), (b)(2)(v), and (c) to read as follows:

§ 1.508-1 Notices.

(a) * * *

(2) *Filing of notice*—(i) For purposes of paragraph (a)(1) of this section, except as provided in paragraph (a)(3) of this section, an organization seeking exemption under section 501(c)(3) must file the notice described in section 508(a) within 15 months from the end of the month in which the organization was organized. Such notice is filed by submitting a properly completed and executed Form 1023 (or, if applicable, Form 1023-EZ) exemption application. Notice should be filed with the appropriate office as designated by the Commissioner in guidance published in the Internal Revenue Bulletin, forms, or instructions to the applicable forms. A request for extension of time for the filing of such notice should be submitted to such appropriate office. Such request may be granted if it demonstrates that additional time is required.

(ii) Although the information required by either Form 1023 or Form 1023-EZ must be submitted to satisfy the notice required by this section, the failure to supply, within the required time, all of the information required to complete such form is not alone sufficient to deny exemption from the date of organization to the date such complete information for such form is submitted by the organization. If the information that is submitted within the required time is incomplete, and the organization supplies the necessary additional

information requested by the Commissioner within the additional time period allowed, the original notice will be considered timely.

* * * * *

(b) * * *

(2) * * *

(iv) Any organization filing notice under this paragraph (b)(2)(iv) shall file its notice by submitting a properly completed and executed Form 1023 (or, if applicable, Form 1023-EZ) and providing information that it is not a private foundation. The organization shall also submit all information required by the regulations under section 170 or 509 (whichever is applicable) necessary to establish recognition of its classification as an organization described in section 509(a)(1), (2), (3), or (4). The notice required by this paragraph (b)(2)(iv) should be filed with the appropriate office as designated by the Commissioner in guidance published in the Internal Revenue Bulletin, forms, or instructions to the applicable forms.

(v) An extension of time for the filing of a notice under this paragraph (b)(2) may be granted by the office with which the notice is filed upon timely request by the organization, if the organization demonstrates that additional time is required.

* * * * *

(c) *Effective/applicability date.* Paragraphs (a)(2)(i), (a)(2)(ii), (b)(2)(iv), and (b)(2)(v) of this section apply on and after July 1, 2014.

Section 1.508-1T [Removed].

Par. 7. Section 1.508-1T is removed.

Kirsten B. Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: June 9, 2017.

Thomas West,

Tax Legislative Counsel.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[TD 9809]

RIN 1545-BL72

RIN 1545-BN79

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

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correction.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9809) that were published in the **Federal Register** on Friday, January 6, 2017 (82 FR 2124). The final and temporary regulations under chapter 4 of Subtitle A (sections 1471 through 1474) of the Internal Revenue Code of 1986 (Code) relate to information reporting by foreign financial institutions (FFIs) with respect to U.S. accounts and withholding on certain payments to FFIs and other foreign entities.

DATES: This correction is effective June 30, 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 final and temporary regulations (TD 9809) that are subject of this correction are under sections 1471 through 1474 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9809) contain an error that proves to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the final and temporary regulations (TD 9809) that are the subject of FR Doc. 2016-31601 are corrected as follows:

■ On page 2192, column 1, under the title heading PART 301—PROCEDURE AND ADMINISTRATION, the first line, the language “Par. 23. Need Authority” is corrected to read “Par. 23. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *.”

Martin V. Franks,

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

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DEPARTMENT OF JUSTICE

28 CFR Part 31

[Docket No. OJP (OJJDP) 1737]

RIN 1121-AA83

Juvenile Justice and Delinquency Prevention Act Formula Grant Program

AGENCY: Office of Justice Programs.

ACTION: Final rule; correcting
amendments.

SUMMARY: The Office of Juvenile Justice and Delinquency Prevention (“OJJDP”) of the Office of Justice Programs (“OJP”) published in the **Federal Register** on January 17, 2017, a partial Final Rule amending the formula grant program (“Formula Grant Program”) regulation. This technical correction corrects inaccurate citations to sections of the Juvenile Justice and Delinquency Prevention Act (the “Act”) in the partial Final Rule.

DATES: *Effective Date:* This rule is effective June 30, 2017.

FOR FURTHER INFORMATION CONTACT: Gregory Thompson, Senior Advisor, Office of Juvenile Justice and Delinquency Prevention, at 202-307-5911.

SUPPLEMENTARY INFORMATION:

Background

The OJJDP Formula Grant Program is authorized by the Juvenile Justice and Delinquency Prevention Act (“JJDP Act”), which authorizes OJJDP to provide an annual grant to each State to improve its juvenile justice system and to support juvenile delinquency prevention programs. The partial Final Rule that OJJDP published on January 17, and which took effect on March 21, 2017, amends the implementing regulations for the Formula Grant Program found at 28 CFR part 31. In particular, § 31.303(f)(5) amends States’ reporting requirements in several aspects. This technical correction simply corrects inaccurate references to sections of the Act cited in the partial Final Rule.

How This Document Complies With the Federal Administrative Requirements for Rulemaking

A. Executive Order 12866 and Executive Order 13563

This technical correction has been drafted and reviewed in accordance with Executive Order 12866, “Regulatory Planning and Review,” section 1(b), The Principles of Regulation, and Executive Order 13563, “Improving Regulation and Regulatory Review,” section 1, General Principles of Regulation. This technical correction is limited to amending the citations to sections of the Act and, therefore, is not a “regulation” or “rule” as defined by that Executive Order.

B. Executive Order 13132

This technical correction to the partial Final Rule will not have substantial direct effects on the States, on the relationship between the Federal Government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with section 6 of Executive Order 13132, “Federalism,” OJP has determined that this technical correction does not have sufficient federalism implications to warrant the preparation of a federalism summary impact statement.

C. Executive Order 12988

This technical correction to the partial Final Rule meets the applicable standards set forth in sections 3(a) and 3(b)(2) of Executive Order 12988, “Civil Justice Reform.”

D. Administrative Procedures Act

This technical correction simply corrects citations to sections of the Act in the partial Final Rule published on January 17, 2017 and, accordingly, OJP finds it unnecessary to publish this technical correction for public notice and comment. *See* 5 U.S.C. 553(b). Similarly, because delaying the effective date of this technical correction would serve no purpose, OJP also finds good cause to make this rule technical correction effective upon publication. *See* 5 U.S.C. 553(d)(3).

E. Regulatory Flexibility Act

OJP, in accordance with the Regulatory Flexibility Act, 5 U.S.C. 605(b), has reviewed this technical correction and, by approving it, certifies that it will not have a significant economic impact on a substantial number of small entities because it simply makes a technical correction to the partial Final Rule published on

January 17, 2017. Further, a Regulatory Flexibility analysis is not required for this technical correction because OJP was not required to publish a general notice of proposed rulemaking for this matter. *See* 5 U.S.C. 604.

F. Small Business Regulatory Enforcement Fairness Act of 1996

This technical correction is not a major rule as defined by section 251 of the Small Business Regulatory Enforcement Fairness Act of 1996, 5 U.S.C. 804. This technical correction will not result in an annual effect on the economy of \$100 million or more; a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic and export markets.

G. Unfunded Mandates Reform Act of 1995

This technical correction was not preceded by a published notice of proposed rulemaking; will not result in the expenditure by State, local, and tribal governments, in the aggregate, or by the private sector, of \$100 million or more in any one year; will not significantly or uniquely affect small governments; and does not contain significant intergovernmental mandates. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995, 2 U.S.C. 1531-1535.

H. Paperwork Reduction Act of 1995

This technical correction does not impose any new reporting or recordkeeping requirements under the Paperwork Reduction Act, 44 U.S.C. 3501-3521.

List of Subjects in 28 CFR Part 31

Authority and Issuance.

PART 31—OJJDP GRANT PROGRAMS

■ 1. The authority citation for 28 CFR part 31 continues to read as follows:

Authority: 42 U.S.C. 5611(b); 42 U.S.C. 5631-5633.

Subpart A—Formula Grants

§ 31.303 [Amended]

■ 2. In § 31.303(f)(5), remove the words “42 U.S.C. 5633(a)(12), (13), and (14)” and add in their place “42 U.S.C. 5633(a)(11), (12), and (13)”.