

of Inspector General of the Department of Health and Human Services granted a waiver of the section 1128 exclusion; or

(5) The evidence is a laboratory finding about a physical impairment and there is no indication that the finding is unreliable.

(c) *Reporting requirements for excluded medical sources of evidence.* Excluded medical sources of evidence (as described in paragraph (a) of this section) must inform us in writing that they are excluded under section 223(d)(5)(C)(i) of the Act, as amended, each time they submit evidence related to a claim for initial or continuing benefits under titles II or XVI of the Act. This reporting requirement applies to evidence that excluded medical sources of evidence submit to us either directly or through a representative, claimant, or other individual or entity.

(1) Excluded medical sources of evidence must provide a written statement, which contains the following information:

(i) A heading stating: “WRITTEN STATEMENT REGARDING SECTION 223(d)(5)(C) OF THE SOCIAL SECURITY ACT—DO NOT REMOVE”

(ii) The name and title of the medical source;

(iii) The applicable excluding event(s) stated in paragraph (a)(1)–(a)(3) of this section;

(iv) The date of the medical source’s felony conviction under sections 208 or 1632 of the Act, if applicable;

(v) The date of the imposition of a civil monetary penalty or assessment, or both, for the submission of false evidence, under section 1129 of the Act, if applicable; and

(vi) The basis, effective date, anticipated length of the exclusion, and whether the Office of the Inspector General of the Department of Health and Human Services waived the exclusion, if the excluding event was the medical source’s exclusion from participation in any Federal health care program under section 1128 of the Act.

(2) The written statement provided by an excluded medical source of evidence may not be removed by any individual or entity prior to submitting evidence to us.

(3) We may request that the excluded medical source of evidence provide us with additional information or clarify any information submitted that bears on the medical source’s exclusion(s) under section 223(d)(5)(C)(i) of the Act, as amended.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9776]

RIN 1545–BM74

#### Income Inclusion When Lessee Treated as Having Acquired Investment Credit Property; Correction

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

**ACTION:** Temporary regulations; correcting amendment.

**SUMMARY:** This document contains a correction to temporary regulations (TD 9776) that were published in the **Federal Register** on July 22, 2016 (81 FR 47701). The temporary regulations provide guidance regarding the income inclusion rules under section 50(d)(5) of the Internal Revenue Code (Code) that are applicable to a lessee of investment credit property when a lessor of such property elects to treat the lessee as having acquired the property.

**DATES:** This correction is effective on September 23, 2016 and applicable on July 22, 2016.

**FOR FURTHER INFORMATION CONTACT:** Jennifer Records at (202) 317–6853 (not a toll free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The temporary regulations (TD 9776) that are the subject of this correction are under section 50 of the Internal Revenue Code.

##### Need for Correction

As published, the temporary regulations (TD 9776) contain errors that may prove to be misleading and are in need of clarification.

##### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

##### Correction of Publication

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 continues to read in part as follows:

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

#### § 1.50–1T [Amended]

■ **Par. 2.** In § 1.50–1T:

■ 1. Paragraph (b)(3)(ii) is amended by removing the language ““Investment

Credit”,” and adding ““Investment Credit,”” in its place.

■ 2. Paragraph (e) *Example 1.* and 3. are amended by removing the language “July 1, 2016.” and adding “October 1, 2016.” in its place.

■ 3. Paragraph (e) *Example 2.* is amended by removing the language “paragraph (e).” and adding “paragraph (e),” in its place.

**Martin V. Franks,**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9774]

RIN 1545–BM04

#### Method of Accounting for Gains and Losses on Shares in Money Market Funds; Broker Returns With Respect to Sales of Shares in Money Market Funds; Correction

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains a correction to final regulations (TD 9774) that were published in the **Federal Register** on July 8, 2016 (81 FR 44508). The final regulations provide a simplified method of accounting for gains and losses on shares in money market funds (MMFs). The final regulations also provide guidance regarding information reporting requirements for shares in MMFs.

**DATES:** This correction is effective on September 23, 2016 and applicable on July 8, 2016.

**FOR FURTHER INFORMATION CONTACT:** Grace Cho at (202) 317–6895 (not a toll free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9774) that are the subject of this correction are under sections 446, and 6045 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9774) contains an error that may prove to be misleading and is in need of clarification.