

Reissuance of Mortgage Credit Certificates; Correction

Announcement 97-38

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to the final and temporary regulations.

SUMMARY: This document contains a correction to the final and temporary regulations (T.D. 8692 [1997-3 I.R.B. 4]) which were published in the **Federal Register** on Tuesday, December 17, 1996 (61 FR 66212). The final and temporary regulations relates to the reissuance of mortgage credit certificates.

EFFECTIVE DATE: December 17, 1996.

FOR FURTHER INFORMATION CONTACT: Michael Wachtel, (202) 622-3980 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that is subject to this correction is under section 25 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (T.D. 8692) contains an error which may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final and temporary regulations (T.D. 8692) which is the subject of FR Doc. 96-31772 is corrected as follows:

On page 66212, column 3, in the heading, the RIN “**RIN 1545-AR57**” is corrected to read “**RIN 1545-AR76**”.

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(Filed by the Office of the Federal Register on February 13, 1997, 8:45 a.m., and published in the issue of the Federal Register for February 14, 1997, 62 F.R. 6874)