

8739), which was the subject of FR. Doc. 97-30550, is corrected as follows:

*§301.6109-1 [Corrected]*

1. On page 62520, column 2, §301.6109-1(h)(2)(iii), line 1, the language “(iii) Paragraphs (a)(1)(i), (a)(1)(ii)(A),” is corrected to read “(iii) Paragraphs (a)(1)(i), (a)(1)(ii) introductory text, (a)(1)(ii)(A),”. On the last two lines of the paragraph, the language “(a)(1)(ii) introductory text, and (a)(1)(ii)(A) and (B).” is corrected to read “(a)(1)(ii) introductory text, (a)(1)(ii)(A) and (a)(1)(ii)(B).”.

*§301.6109-1 T [Corrected]*

2. On page 62520, column 3, §301.6109-1T(h), the last three lines of the paragraph, the language “further guidance prior to November 24, 1997, see §301.6109-1(a)(1)(i), (a)(1)(ii)(A) and (a)(1)(ii)(B).” is corrected to read “guidance applicable prior to November 25, 1997, see §301.6109-1(a)(1)(i), (a)(1)(ii) introductory text, (a)(1)(ii)(A) and (a)(1)(ii)(B).”.

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(Filed by the Office of the Federal Register on March 17, 1998, 8:45 a.m., and published in the issue of the Federal Register for March 18, 1998, 63 FR. 13124)

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IRS Adoption Taxpayer  
Identification Numbers;  
Correction

Announcement 98-64

AGENCY: Internal Revenue Service  
(IRS), Treasury.

ACTION: Correction to final and temporary regulations.

**SUMMARY:** This document contains corrections to Treasury Decision 8739, which was published in the **Federal Register** on Monday, November 24, 1997 (62 FR. 62518 [1997-51 I.R.B. 8]) relating to taxpayer identifying numbers.

**DATES:** This correction is effective November 24, 1997.

**FOR FURTHER INFORMATION CONTACT:** Michael L. Gompertz, (202) 622-4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

*Background*

The final and temporary regulations that are the subject of these corrections are under section 6109 of the Internal Revenue Code.

*Need for Correction*

As published, TD 8739 contain errors which may prove to be misleading and are in need of clarification.

*Correction of Publication*

Accordingly, the publication of the final and temporary regulations ( T.D.