

(Corporate), (202) 622-7770 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under sections 1502 and 267 of the Internal Revenue Code.

Need for Correction

As published, TD 8597 contains errors that are in need of correction.

Correction of Publication

Accordingly, the publication of the final regulations which is the subject of FR Doc. 95-16973, is corrected as follows:

On page 36679, under amendatory instruction “Par. 2.,” the first column in the table is corrected by removing the reference to “1.263A-1T(b)(2)-(vi)(B)” and in the seven entries for “1.263A-1T” correct the number “1.263A-1T” to read “1.263A-7T.”

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(Filed by the Office of the Federal Register on March 27, 1996, 8:45 a.m., and published in the issue of the Federal Register for March 28, 1996, 61 F.R. 13762)

Consolidated Groups and Controlled Groups—Intercompany Transactions and Related Rules; Correction

Announcement 96-37

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations [TD 8597 [1995-32 I.R.B. 6]] which were published in the Federal Register for Tuesday, July 18, 1995 (60 FR 36671). The final regulations amend the intercompany transaction system of the consolidated return regulations.

EFFECTIVE DATE: July 18, 1995.

FOR FURTHER INFORMATION CONTACT: Roy Hirschhorn of the Office of Assistant Chief Counsel