
Diversification of Common Trust Funds; Correction

Announcement 96-84

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations (T.D. 8662 [1996-23 I.R.B. 5]) which were published in the **Federal Register** on Thursday, May 2, 1996 (61 FR 19546). The final regulations relate to the diversification of common trust funds at the time of a combination or division.

EFFECTIVE DATE: May 2, 1996.

FOR FURTHER INFORMATION CONTACT: Steven Schneider, (202) 622-3060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 584 of the Internal Revenue Code.

Need for Correction

As published, T.D. 8662 contains an error that is in need of correction.

Correction of Publication

Accordingly, the publication of final regulations which are the subject of FR Doc 96-10393 is corrected as follows.

§ 1.584-4 [Corrected]

On page 19547, column 1, § 1.584-4(a), the fifteenth line from the bottom of the paragraph, the language “participant in substantially the same as” is corrected to read “participant is substantially the same as”.

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(Filed by the Office of the Federal Register on June 25, 1996, 8:45 a.m., and published in the issue of the Federal Register for June 26, 1996, 61 F.R. 39072)
