

As published, the notice of proposed rulemaking (INTL-4-95) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of proposed rulemaking (INTL-4-95) which is the subject of FR Doc. 96-17004 is corrected as follows:

§ 1.904-4 [Corrected]

On page 35701, column 2, § 1.904-4, paragraph (c)(2)(i), line 11, the language “January 1, 1988. Paragraph (2)(ii)(B) of” is corrected to read “January 1, 1988. Paragraph (c)(2)(ii)(B) of”.

Michael L. Slaughter,
*Acting Chief, Regulations Unit,
Assistant Chief Counsel (Corporate).*

(Filed by the Office of the Federal Register on August 26, 1996, 8:45 a.m., and published in the issue of the Federal Register for August 27, 1996, 61 F.R. 44024)

Allocation of Loss on Disposition of Stock; Correction

Announcement 96-98

AGENCY: Internal Revenue Service, Treasury

ACTION: Correction to the notice of proposed rulemaking.

SUMMARY: This document contains corrections to the notice of proposed rulemaking (INTL-4-95) [1996-36 I.R.B. 8] which was published in the **Federal Register** on Monday, July 8, 1996 (61 FR 35696). The notice of proposed rulemaking relates to the allocation of loss realized on the disposition of stock.

FOR FURTHER INFORMATION CONTACT: Seth B. Goldstein (202) 622-3850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is subject to these corrections is under section 865 of the Internal Revenue Code.

Need for Correction