

Accordingly, the publication of the final regulations which are the subject of FR Doc. 95-21838 is corrected as follows:

§602.101 [Corrected]

On page 46530, column 3, under amendatory instruction 1. of “Par. 11.”, §602.101(c) is corrected in the table by removing the entry for “§1.954A-2”.

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Definition of a Controlled Foreign Corporation, Foreign Base Company Income and Foreign Personal Holding Company Income of a Controlled Foreign Corporation; Correction

Notice 96-33

AGENCY: Internal Revenue Service, Treasury.

ACTION Correction to final regulations.

SUMMARY: This document contains a correction to final regulations (TD 8618 [1995-40 I.R.B. 4]) which were published in the **Federal Register** for Thursday, September 7, 1995 (60 FR 46500). The final regulations govern the definition of a controlled foreign corporation and the definitions of foreign base company income and foreign personal holding company income of a controlled foreign corporation.

EFFECTIVE DATE September 7, 1995.

FOR FURTHER INFORMATION CONTACT Valerie Mark, (202) 622-3840 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations which are the subject of this correction are under sections 954 and 957 of the Internal Revenue Code.

Need for Correction

As published, TD 8618 contains an error that is in need of clarification.