

**§ 184.1193 [Amended]**

41. Section 184.1193 *Calcium chloride* is amended in paragraph (c) by removing “and is salt” the second time it appears and adding in its place “§ 170.3(o)(20)”.

**§ 184.1634 [Amended]**

42. Section 184.1634 *Potassium iodide* is amended in paragraph (a) by removing “and is salt” and adding in its place “and in salt”.

Dated: March 27, 1996.  
 William K. Hubbard,  
*Associate Commissioner for Policy Coordination.*  
 [FR Doc. 96-7883 Filed 3-29-96; 8:45 am]  
 BILLING CODE 4160-01-F

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 8212]

**Limitations on Availability of Benefits; Correction**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final regulations (TD 8212), which were published in the Federal Register Monday, July 11, 1988 (53 FR 26050), relating to the availability of optional forms of benefit.

**EFFECTIVE DATE:** July 11, 1988.

**FOR FURTHER INFORMATION CONTACT:** David Munroe, (202) 622-6080 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

Background

The final regulations that are the subject of this correction is under sections 401, and 411 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8212) contains an error which may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

**PART 1—INCOME TAXES**

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

**§ 1.401(a)-4 [Corrected]**

Par. 2. Section 1.401(a)-4 is amended by removing paragraph (a)(2)(ii)(B) in “A-2”.

Cynthia E. Grigsby,  
*Chief, Regulations Unit Assistant Chief Counsel (Corporate).*  
 [FR Doc. 96-7770 Filed 3-29-96; 8:45 am]  
 BILLING CODE 4830-01-P

**26 CFR Part 1**

[TD 8175]

**Income Tax; Taxable Years Beginning After December 31, 1953; Limitations on Passive Activity Losses and Credits; Correction**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to temporary regulations (TD 8175), which were published in the Federal Register Thursday, February 25, 1988 (53 FR 5686), relating to the limitations on passive activity credits.

**EFFECTIVE DATE:** February 25, 1988.

**FOR FURTHER INFORMATION CONTACT:** Michael L. Slaughter, (202) 622-7190 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

Background

The temporary regulations that are the subject of these correction are under sections 469 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (TD 8175) contain errors which may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

**PART 1—INCOME TAXES**

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

**§ 1.469-5T [Corrected]**

Par. 2. In § 1.469-5T, paragraphs (d)(A) and (d)(B) are redesignated as paragraphs (d)(1) and (d)(2).

Cynthia E. Grigsby,  
*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*  
 [FR Doc. 96-7655 Filed 3-29-96; 8:45 am]  
 BILLING CODE 4830-01-U

**26 CFR Part 1**

[TD 8657]

**RIN 1545-AQ58**

**Regulations on Effectively Connected Income and the Branch Profits Tax; Correction**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains corrections to final Income Tax Regulations (TD 8657), which were published in the Federal Register on Friday, March 8, 1996 (61 FR 9336), relating to the determination of effectively connected income; and final and temporary Income Tax Regulations relating to the branch-level interest tax, respectively.

**EFFECTIVE DATE:** June 6, 1996.

**FOR FURTHER INFORMATION CONTACT:** Gwendolyn A. Stanley, (202) 622-3860 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

Background

The final regulations that are the subject of these corrections are under sections 861, 864, 871, 884, and 897 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8657) 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 (TD 8657) which are the subject of FR Doc. 96-5261 is corrected as follows:

**§ 1.884-1 [Corrected]**

1. On page 9338, column 3, in amendatory instruction 11.b. under “Par. 5.”, § 1.884-1(e)(5) *Example 1*, the first entry in the table is corrected to read as follows:

Sentence	Remove	Add
First, third, and fifth sentence .....	1993	1997