



tions (T.D. 8677[1996–30 I.R.B. 7]) which were published in the Federal Register on Thursday, June 27, 1996 (61 FR 33321). The final and temporary regulations relate to the deductions and losses of members and also to the carryover and carryback of losses to consolidated and separate return years and to the built-in deduction rules.

EFFECTIVE DATE: June 27, 1996.

FOR FURTHER INFORMATION CONTACT: Diana Fulton at (202) 622–7550 (not a toll-free number).

SUPPLEMENTARY INFORMATION

Background

The final and temporary regulations that are the subject of this correction are under section 1502 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations contain an error which may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final and temporary regulations [T.D. 8677] which are the subject of FR Doc. 96–15823 is corrected as follows:

§ 1.1502–13 [Corrected]

On page 33323, the twentieth entry in the table is corrected to read as follows:

Affected section		Remove	Add
	*_	*_	*
1.1502–13(h)(2), Example 2(b)	*_	1.1502–22T 22(c)	*
	*_	*_	*

Consolidated Returns—Limitations on the Use of Certain Losses and Deductions; Correction

Announcement 97–41

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains a correction to final and temporary regula-

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