

Loss Limitation Rules; Correction

Announcement 2002-69

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to proposed rulemaking.

SUMMARY: This document contains a correction to REG-123305-02, 2002-26 I.R.B. 26, which was published in the **Federal Register** on Friday, May 31, 2002 (67 FR 38040), relating to loss limitation rules.

FOR FURTHER INFORMATION CONTACT: Guy R. Traynor, Regulations Unit, Associate Chief Counsel, (Income Tax & Accounting), (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of this correction is under sections 337 and 1502 of the Internal Revenue Code.

Need for correction

As published, REG-123305-02 contains errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-123305-02), which is the subject of FR Doc. 02-13575, is corrected as follows:

1. On page 38040, column 1, line four of the heading, the regulation number “[REG-102305-02]” is corrected to read “[REG-123305-02]”.

2. On page 38040, column 2, in the preamble under the caption ADDRESSES:, line 2, the language “CC:ITA:RU (REG-102740-02), room” is corrected to read “CC:ITA:RU (REG-123305-02), room”.

3. On page 38040, column 2, in the preamble under the caption ADDRESSES:, lines 7 and 8, the language “between the hours of 8 a.m. and 6 p.m. to CC:ITA:RU (REG-102740-02),” is corrected to read “between the hours of 8 a.m. and 5 p.m. to CC:ITA:RU (REG-123305-02),”.

Cynthia E. Grigsby,
Chief, Regulations Unit,
Associate Chief Counsel
(Income Tax & Accounting).

(Filed by the Office of the Federal Register on July 9, 2002, 8:45 a.m., and published in the issue of the Federal Register for July 10, 2002, 67 F.R. 45683)