



4 of 7 DOCUMENTS

Treasury Decisions  
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DEPARTMENT OF THE TREASURY  
Internal Revenue Service

26 CFR Parts 1 and 602

57 FR 57280

Treatment of Dual Consolidated Losses

T.D. 8434

**DATE:** December 3, 1992

*Correction*

In rule document 92-21539 beginning on page 41079 in the issue of Wednesday, September 9, 1992, make the following correction:

1. On page 41080:
  - a. In the 1st column, in the 1st full paragraph, in the 12th line, "not" should read "no".
  - b. In the same column, in the 2d full paragraph, in the 23rd line, after "year" insert "in".
  - c. In the 2d column, in the 1st full paragraph, in the 12th line, "been" should read "be".
2. On page 41081, in the first column, in the last paragraph, in the first line, the quotes (") should be removed and in the second line, "a" should read "as".
3. On page 41082, in the second column, in the last paragraph, in the fourth line "it" should read "if".  
§ 1.1503-2 [Corrected]
4. On page 41086, in the third column, in § 1.1503-2(c)(16), in *Example 4.*, in the fifth line from the bottom, "DRCI's" should read "DRC1's".
5. On page 41087, in the second column:
  - a. In § 1.1503-2(d)(3)(i)(A), in the third line from the bottom, after "included" insert "in".
  - b. In § 1.1503-2(d)(4), *Example 1* (iii), in the fourth and fifth lines, "\$1" should read "S1".
  - c. On page 41088, in the second column, in § 1.1503-2(e)(3), in the sixth line from the bottom, after "be" insert "a".
  - d. On page 41089, in the second column, in § 1.1503-2(g)(2)(iii)(1), in the first line, "an" should read "and".

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Time of Request: Monday, March 24, 2014 15:19:00 EST

Print Number: 2826:455749639

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