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Treasury Decisions  
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Correction

DEPARTMENT OF THE TREASURY  
Internal Revenue Service (IRS)

**26 CFR Part 1**

**61 FR 2869; RIN 1545-AE86**

**Definition of an S Corporation**

*T.D. 8600*

**DATE:** January 29, 1996

Correction

In the correction to rule document 95-17914 corrected on page 49976 in the issue of Wednesday, September 27, 1995, make the following correction:

§ 1.1361-1[Corrected]

In correction 4 to § 1.1361-1(k)(1), in the third line, "OSST" should read "QSST".

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