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Treasury Decisions
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Correction

DEPARTMENT OF THE TREASURY
Internal Revenue Service (IRS)

26 CFR Part 1

60 FR 49976; RIN 1545-AE86

Definition of an S Corporation

T.D. 8600

DATE: September 27, 1995

Correction

In rule document 95-17914 beginning on page 37578 in the issue of Friday, July 21, 1995, make the following corrections:

§ 1.1361-1 [Corrected]

1. On page 37581, in the second column, in § 1.1361-1, the heading should read "**§ 1.1361-1 S Corporation defined.**".

2. On page 37584, in the first column, in § 1.1361-1(j)(2)(ii), in the fourth line, "requirements" was misspelled.

3. On the same page, in the 3rd column, in § 1.1361-1(j)(4), in the 11th line, "1361 (c)(2)(A)(i)" should read "1361(c)(2)(A)(i)".

4. On page 37587, in the second column, in § 1.1361-1(k)(1), in *Example 4 (i)*, the heading should read "*OSST when terms do not require current distribution of income.*".

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