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Treasury Decisions
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Rules and Regulations

DEPARTMENT OF THE TREASURY
Internal Revenue Service (IRS)

26 CFR Part 1

60 FR 58234; RIN 1545-AE86

Definition of an S Corporation; Correction

T.D. 8600

DATE: November 27, 1995

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations [TD 8600] which were published in the **Federal Register** for Friday, July 21, 1995 (*60 FR 37578*). The final regulations relate to the definition of an *S corporation*.

EFFECTIVE DATE: July 21, 1995.

FOR FURTHER INFORMATION CONTACT: Laura Howell, (202) 622-3060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 1361 of the Internal Revenue Code.

Need for Correction

As published, *TD 8600* contains a typographical error that is in need of correction.

Correction of Publication

Accordingly, the publication of the final regulations which is the subject of FR Doc. 95-17914, is corrected as follows:

§ 1.1361-1 -- [Corrected]

On page 37587, column 1, § 1.1361-1 (which was corrected at *60 FR 49976*, Sept. 27, 1995), paragraph (k)(1), paragraph (ii) of *Example 1.*, in the last sentence of the paragraph, the date "July 27, 1997" is corrected to read "July 28, 1997".

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

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