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Rules and Regulations

DEPARTMENT OF THE TREASURY  
Internal Revenue Service (IRS)

**26 CFR Part 1**

**60 FR 11028 ; RIN 1545-AP23**

**Election Out of Subchapter K for Producers of Natural Gas; Correction**

*T.D. 8578*

**DATE:** March 1, 1995

**SUMMARY:** This document contains a correction to final regulations [TD 8578] which was published in the **Federal Register** for Friday, December 23, 1994 (*59 FR 66181*). The final regulations provide that the co-producers under a joint operating agreement must use one of two permissible methods described in the regulations in reporting income from gas sales and certain related deductions and credits.

**EFFECTIVE DATE:** January 1, 1995.

**FOR FURTHER INFORMATION CONTACT:** Grace Kim, (202) 622-3060 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction are under section 761 of the Internal Revenue Code.

**Need for Correction**

As published, *TD 8578* 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. 94-31291, is corrected as follows:

T.D. 8578

On page 66183, column 2, § 1.761-2, paragraph (d)(2)(i), ninth line from the bottom of the paragraph, regulation section "§ 1.4461(e)(3)" is corrected to read "§ 1.446-1(e)(3)".

**Cynthia E. Grigsby,**

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

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1111 CONSTITUTION AVE NW RM 2116IR  
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