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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[FI-59-91]

RIN 1545-AQ86

**Debt Instruments With Original Issue  
Discount; Contingent Payments**

*Correction*

In proposed rule document 94-30728 beginning on page 64884 in the issue of Friday, December 16, 1994, make the following correction:

**§ 1.1275-4 [Corrected]**

On page 64899, in the first column, in § 1.1275-4(b)(9), in the second line, insert "apply" after "(b)(9)".

BILLING CODE 1505-01-D