

8677] which are the subject of FR Doc. 96-15823 is corrected as follows:

§ 1.1502-13 [Corrected]

On page 33323, the twentieth entry in the table is corrected to read as follows:

Affected section	Remove	Add
1.1502-13(h)(2), Example 2(b)	1.1502-22(c)	1.1502-22T

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief Counsel (Corporate).
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BILLING CODE 4830-01-U

26 CFR Part 20

[TD 8714]

RIN 1545-AU81

Estate and Gift Tax Marital Deduction; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains corrections to temporary regulations (TD 8714) which were published in the Federal Register on Tuesday, February 18, 1997 (62 FR 7156). The temporary regulations relate to the estate and gift tax marital deductions.

EFFECTIVE DATE: February 18, 1997.

FOR FURTHER INFORMATION CONTACT: Susan Hurwitz, (202) 622-3090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are subject to these corrections are under sections 2044 and 2056 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (TD 8714) contain errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (TD 8714) which are the subject of FR Doc. 97-3398 is corrected as follows:

1. On page 7156, column 2, in the preamble under the paragraph heading "Effective Date", lines 2 and 3, the language "case of qualified terminable interest property elections made after February" is corrected to read "case of

estates of decedents whose estate tax returns are due after February".

§ 20.2056(b)-10T [Corrected]

2. On page 7157, column 1, § 20.2056(b)-10T, lines 4 and 5, the language "estates of decedents dying after March 1, 1994. For further guidance, see" is corrected to read "estates of decedents whose estate tax returns are due after February 18, 1997. For further guidance, see".

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief Counsel (Corporate).
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PENSION BENEFIT GUARANTY CORPORATION

29 CFR Parts 4003, 4007, 4011, 4041, 4041A, 4043, and 4050

Disaster Relief in Response to Severe Weather in the Midwest and South

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Notice of disaster relief.

SUMMARY: The Pension Benefit Guaranty Corporation is waiving certain penalties and extending certain deadlines in response to the major disasters declared by the President of the United States on account of severe weather in the Midwest and South.

FOR FURTHER INFORMATION CONTACT: Harold J. Ashner, Assistant General Counsel, Office of the General Counsel, Suite 340, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005, 202-326-4024 (202-326-4179 for TTY and TDD). (These are not toll-free numbers.)

SUPPLEMENTARY INFORMATION: The Pension Benefit Guaranty Corporation administers the pension plan termination insurance program under title IV of the Employee Retirement Income Security Act of 1974, as amended (29 U.S.C. 1001 *et seq.*). Under ERISA and the PBGC's regulations, a number of deadlines must be met in

order to avoid the imposition of penalties or other consequences.

On March 2, 4, 5, 6, and 7, 1997, the President of the United States issued declarations, under the Disaster Relief Act of 1974, as amended (42 U.S.C. 5121 *et seq.*), that major disasters exist because of recent severe weather in the Midwest and South. When this notice was prepared, the following counties had been designated by the Federal Emergency Management Agency (pursuant to 44 CFR 206.40(b)) as areas affected by these disasters:

- *In the state of Arkansas:* Baxter, Clark, Clay, Cross, Greene, Hempstead, Hot Spring, Jackson, Lee, Lincoln, Lonoke, Mississippi, Nevada, Newton, Poinsett, Pulaski, Saline, and White;
- *In the state of Indiana:* Clark, Crawford, Dearborn, Floyd, Harrison, Jefferson, Ohio, Perry, Posey, Spencer, Switzerland, Vanderburgh, and Warrick;
- *In the state of Kentucky:* Bath, Boone, Bourbon, Boyd, Bracken, Breckinridge, Bullitt, Caldwell, Campbell, Carroll, Carter, Christian, Daviess, Elliott, Fleming, Franklin, Gallatin, Grant, Greenup, Hancock, Hardin, Harrison, Henderson, Henry, Hopkins, Jefferson, Kenton, Lewis, Mason, McLean, Meade, Menifee, Nelson, Nicholas, Ohio, Oldham, Owen, Pendleton, Powell, Scott, Shelby, Spencer, Trimble, and Washington;
- *In the state of Ohio:* Adams, Athens, Brown, Clermont, Gallia, Hamilton, Hocking, Jackson, Lawrence, Meigs, Monroe, Pike, Ross, Scioto, Vinton, and Washington;
- *In the state of Tennessee:* Carroll, Cheatham, Dyer, Madison, McNairy, Montgomery, and Obion; and
- *In the state of West Virginia:* Braxton, Cabell, Calhoun, Clay, Gilmer, Jackson, Kanawha, Lincoln, Mason, Putnam, Roane, Tyler, Wayne, Wetzel, Wirt, and Wood.

The PBGC is providing relief from certain deadlines and penalties. In general, this relief is applicable with respect to plans for which the administrator's or sponsor's principal place of business, or the office of a service provider, bank, insurance company, or other person maintaining