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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-243025-96]

RIN 1545-AU61

Tax Treatment of Cafeteria Plans

Correction

In proposed rule document 97-29086, beginning on page 60196, in the issue of Friday, November 7, 1997, make the following corrections:

1. On page 60196, in the second column, in the ADDRESSES section, the IRS internet address should read, "http://www.irs.ustreas.gov/prod/tax_regs/comments.html"

§ 1.125-2 [Corrected]

2. On page 60197, in the second column, in § 1.125-2 A-6 (c), in the last line, "§ 1.125-1T" should read "§ 1.125-4T".

BILLING CODE 1505-01-D

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8738]

RIN 1545-AV43

Tax Treatment of Cafeteria Plans

Correction

In rule document 97-29087 beginning on page 60165, in the issue of Friday, November 7, 1997, make the following corrections:

§ 1.125-4T [Corrected]

1. On page 60167, in the first column, in § 1.125-4T, paragraph (c)(3)(1) and (2) only the paragraph designations should be italicized, not the text.

2. On page 60168, in the second column, in Example 5, paragraph (i), in the 6th and 10th line "P s" should read "P's".

3. On the same page, in the same column, in Example 6, paragraph (ii), in the 10th line "L s" should read "L's".

4. On the same page, in the third, paragraph, in Example 9, paragraph (i), in the 12th line, "W s" should read "W's".

BILLING CODE 1505-01-D

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-209476-82]

RIN 1545-AE41

Loans to Plan Participants

Correction

In proposed rule document 97-33983 beginning on page 42, in the issue of

Friday, January 2, 1998, make the following corrections:

PART 1 [CORRECTED]

1. On page 43, in the third column, in the Authority citation, "126" should read "26".

§ 1.72(p)-1 [Corrected]

2. On page 44, in the second column, in § 1.72(p)-1, in paragraph A-21(c)(1), in the ninth line, "transaction" should read "transition".

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Department of the Treasury

Internal Revenue Service

26 CFR Part 1

[TD 8755]

RIN 1545-AV74

Qualified Zone Academy Bonds

Correction

In rule document 98-21 beginning on page 671, in the issue of Wednesday, January 7, 1998, make the following correction:

§ 1.1397E-1T [Corrected]

On page 673, in the second column, in § 1.1397E-1T(e)(1), in the 14th line, "taxpayer s" should read "taxpayer's".

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