

# Corrections

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This section of the FEDERAL REGISTER contains editorial corrections of previously published Presidential, Rule, Proposed Rule, and Notice documents. These corrections are prepared by the Office of the Federal Register. Agency prepared corrections are issued as signed documents and appear in the appropriate document categories elsewhere in the issue.

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-104683-00]

RIN 1545-AX88

#### Application of Section 904 to Income Subject to Separate Limitations and Computation of Deemed-Paid Credit Under Section 902

##### Correction

In proposed rule document 00-32478 beginning on page 319 in the issue of Wednesday, January 3, 2001, make the following corrections:

#### PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953 [Corrected]

1. On page 324, in the third column, in **Paragraph 1.**, in the fourth line, “

“1.094-4 through 1.904-7” ” should read “ “1.904-4 through 1.904-7” ”.

2. On same page, in the same column, in the next to last sentence, “26 U.S.C. 902(d)(5)” should read “26 U.S.C. 904(d)(5)”.

3. On page 325, in the first column, in the first and second lines, “26 U.S.C. 902(d)(5). \* \* \*” should read “26 U.S.C. 904(d)(5). \* \* \*”.

4. On page 331, in the third column, in paragraph (ii) of *Example 1*, in the third and fourth lines, remove the phrase “foreign source:”.

5. On page 334, in the first column, in **Par. 9.**, the first paragraph should read as follows:

**Par. 9.** Section 1.904(b)-2 is revised to read as follows:

**§1.904(b)-2 Special rules for application of section 904(b) to alternative minimum tax foreign tax credit.**

[FR Doc. C0-32478 Filed 3-20-01; 8:45 am]

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