
Actuarial Tables Exceptions; Correction

Notice 96-22

AGENCY: Internal Revenue Service
(IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations [TD 8630 (1996-3 I.R.B. 19)] which were published in the Federal Register for Wednesday, December 13, 1995 (60 FR 63913). The final regulations relate to income, estate, and gift tax regulations regarding exceptions to the use of valuation tables.

EFFECTIVE DATE: December 13, 1995.

FOR FURTHER INFORMATION CONTACT: William L. Blodgett, (202) 622-3090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under sections 170, 642, 664, 2031, 2512 and 7520 of the Internal Revenue Code.

Need for Correction

As published, TD 8630 contains a typographical error that is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations which is the subject of FR Doc. 95-30272, is corrected as follows:

On page 63913, column 1, in the preamble in the caption "EFFECTIVE DATE," line 2, the language "effective December 13, 1995." is corrected to read "effective December 13, 1995, and applicable for transfers after December 13, 1995."

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(Filed by the Office of the Federal Register on February 29, 1996, 8:45 a.m., and published in the issue of the Federal Register for March 1, 1996, 61 F.R. 7991)

26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability.
(Also Part I, Sections 62, 162, 267, 274; 1.62-2, 1.162-17, 1.267(a)-1, 1.274-5T, 1.274(d)-1(a).)