### TELEPHONE DIRECTORY—Continued

<table>
<thead>
<tr>
<th>Office (Location)</th>
<th>Customer Service Representatives (Not A Toll-Free Number)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>WESTERN REGION</strong></td>
<td></td>
</tr>
<tr>
<td>Central California (San Jose)</td>
<td>(408) 817-4622</td>
</tr>
<tr>
<td>Los Angeles (Los Angeles)</td>
<td>(213) 894-4700 ext. 129</td>
</tr>
<tr>
<td>Northern California (San Francisco)</td>
<td>(415) 744-9255</td>
</tr>
<tr>
<td>Pacific Northwest (Seattle)</td>
<td>(206) 220-6054</td>
</tr>
<tr>
<td>Southern California (Laguna Niguel)</td>
<td>(949) 360-6380</td>
</tr>
<tr>
<td>Southwest (Phoenix)</td>
<td>(602) 207-8167</td>
</tr>
<tr>
<td>Rocky Mountain (Denver)</td>
<td>(303) 844-1951</td>
</tr>
</tbody>
</table>

For additional information, contact:

**National Office (Washington, DC)**
Office of Alternative Dispute Resolution and Customer Service Programs: Tom Louthan (202) 694-1842, Frederick L. Gavin (616) 235-1280, or Darlene Marshall (202) 694-1875

**Regional Coordinators**
- Northeast Region (New York City): Ellen Wassong (212) 298-2361
- Southeast Region (Atlanta): Janell Gadd (404) 338-7706
- Midstates Region (Dallas): Leonard Horton (972) 308-7495
- Western Region (San Francisco): Dennis Malone (415) 575-7313

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**Twelfth Annual Institute on Current Issues in International Taxation**

**Announcement 99-99**

Assistant Commissioner (International) John Lyons has announced the Twelfth Annual Institute on Current Issues in International Taxation, co-sponsored with The George Washington University, to be held December 9 and 10, 1999, at the J.W. Marriott Hotel in Washington, D.C.

Designed for professionals in international tax law, the Institute will open with an overview of issues facing world tax administrations for the new millennium. The first day will also include sessions on taxation of multinational enterprises, global asymmetries, alleviating double taxation, and ethics. A panel of the Competent Authorities from Canada, Germany, the United Kingdom, and the United States will discuss availability of treaty benefits, confidentiality, and cooperation. Larry Langdon, Commissioner of the IRS Large and Mid-Size Business Division, will be the featured luncheon speaker.

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**Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups; Correction**

**Announcement 99-100**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTIONS: Correction to final regulations.

SUMMARY: This document contains corrections to T.D. 8825, 1999–28 I.R.B. 19, which was published in the Federal Register on Friday, July 2, 1999 (64 F.R. 36175). These regulations relate to limitations on net operating loss carryovers and certain built-in losses following an ownership change of a corporation.

FOR FURTHER INFORMATION CONTACT: Lee A. Kelley at (202) 622-7550 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 382 of the Internal Revenue Code.

Need for Correction

As published, T.D. 8825 contains errors which may prove to be misleading and are in need of clarification.
Correction of Publication

Accordingly, the publication of the final regulations (T.D. 8825), which are the subject of F.R. Doc. 99–16163, is corrected as follows:

1. On page 36177, column 2, instructional paragraph 2, the language “Par 2. Section 382–1 is amended by” is corrected to read “Par. 2. Section 1.382–1 is amended by.”.

2. On page 36177, column 3, the section heading “§1.1382–2 [Amended]” is corrected to read “§1.382–2 [Amended]”.

Cynthia E. Grigsby,
Chief, Regulations Unit,
Assistant Chief Counsel (Corporate).

(Filed by the Office of the Federal Register on September 29, 1999, 8:45 a.m., and published in the issue of the Federal Register for September 30, 1999, 64 F.R. 52650)