

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8707]

RIN 1545-AT19

Distribution of Marketable Securities  
by a Partnership

Correction

In rule document 97-32854,  
beginning on page 67936, in the issue of  
Thursday, December 26, 1996, make the  
following correction:

§ 1.731-2 [Corrected]

On page 67937, in the second column,  
in example 4, the table should read as  
follows:

	Value	Basis	Gain (Loss)
Security X .....	1,000	500	500
Security Y .....	1,000	800	200
Security Z .....	1,000	1,100	(100)

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-209817-96]

RIN 1545-AU19

Treatment of Obligation-Shifting  
Transactions

Correction

In proposed rule document 96-32670,  
beginning on page 68175, in the issue of

Friday, December 27, 1996, make the  
following correction:

§ 1.7701 (l)-2 [Corrected]

On page 68179, in the third column,  
in footnote 2 to § 1.7701 (l)-2, the last  
line should read “27834, 27844).”.

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