
**Public Hearing on Consolidated
Returns—Limitations on the Use of
Certain Losses and Deductions;
Correction**

Announcement 96-100

AGENCY: Internal Revenue Service
(IRS), Treasury.

ACTION: Correction to the notice of public hearing.

SUMMARY: This document contains a correction to the notice of public hearing (CO-24-96 [1996-30 I.R.B. 22]) which was published in the Federal Register on Thursday, June 27, 1996 (61 FR 33393). The notice of public hearing generally relates to the carryover and carryback of losses to consolidated and separate return years.

FOR FURTHER INFORMATION CONTACT: David Friedel (202) 622-7550 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of public hearing that is the subject of this correction is under section 1502 of the Internal Revenue Code.

Need for Correction

As published, the notice of public hearing (CO-24-96) contains an error which may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of public hearing (CO-24-96) which is the subject of FR Doc. 96-15826 is corrected as follows:

On page 33394, column 2, in the preamble, under the heading "Comments and Public Hearing", in the second paragraph, line 2, the language "for Monday, September 16, 1996, at 10" is corrected to read "for Thursday, October 17, 1996, at 10".

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