

corrections to temporary regulations (T.D. 8722 [1997–29 I.R.B. 4]) which were published in the **Federal Register** on Wednesday, July 2, 1997 (62 F.R. 35673). The temporary regulations relate to the eligibility for benefits under income tax treaties for payments to entities.

EFFECTIVE DATE: July 2, 1997.

FOR FURTHER INFORMATION CONTACT: Elizabeth Karzon, (202) 622-3880 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are subject to these corrections are under section 894 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (T.D. 8722) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (T.D. 8722) which are the subject of F.R. Doc. 97–17467 is corrected as follows:

1. On page 35673, column 1, in the preamble in the caption “FOR FURTHER INFORMATION CONTACT”, line 2, the language “Elizabeth Karzon, (202) 622-3860 (not a)” is corrected to read “Elizabeth Karzon, (202) 622-3880 (not a)”.

§ 1.894–1T [Corrected]

2. On page 35676, column 3, § 1.894–1T, paragraph (d)(1), line 5 from the bottom of the column, the language “a resident of the jurisdiction only to the” is corrected to read “a resident of the jurisdiction to the”.

3. On page 35677, column 1, § 1.894–1T, paragraph (d)(1), line 9, the language “a resident of such jurisdiction only if” is corrected to read “a resident of such jurisdiction if”.

4. On page 35679, column 2, § 1.894–1T, paragraph (d)(6), paragraph (i) of *Example 11.*, line 16, the language “holder, is a corporation organized in Country” is corrected to read “holder, is a business organization organized in Country”.

5. On page 35679, column 3, § 1.894–1T, paragraph (d)(6), paragraph (ii) of *Example 11.*, line 15, the language “jurisdiction. F, however, may claim the” is corrected to read “jurisdiction. F, however, is entitled to the”.

5. On page 35679, column 3, § 1.894–1T, paragraph (d)(6), paragraph (ii) of *Example 11.*, line 20, the language “of X, because X qualifies as a resident of X” is corrected to read “of X, because F qualifies as a resident of X”.

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

(Filed by the Office of the Federal Register on September 4, 1997, 8:45 a.m., and published in the issue of the Federal Register for September 5, 1997, 62 F.R. 46876)

Guidance Regarding Claims for Certain Income Tax Convention Benefits; Correction

Announcement 97–100

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains