

SUPPLEMENTARY
INFORMATION:



Backg round

The final regulations that are the subject of this correction are under section 902 of the Internal Revenue Code. Need for Correction

As published, the final regulations contain an error which may prove to be misleading and is in need of clarification.

Correctio n of Publication

Accordingly, the publication of the final regulations (TD 8708), which are the subject of FR Doc. 97-153, is corrected as follows:

On page 940, column 3, § 1.902-3 (l), the sixth line from the bottom of the paragraph , the language “See § 1.902-1 (a)(13)(iii). For” is corrected to read “See § 1.902-1 (a)(13)(i). For”.

Michael L. Slaughter,
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(Filed by the Office of the Federal Register on February 14, 1997, 8:45 a.m., and published in the issue of the Federal Register for February 18, 1997, 62 F.R. 7155)

**Computation of Foreign Taxes
Deemed Paid Under Section 902
Pursuant to a Pooling Mechanism
for Undistributed Earnings and
Foreign Taxes; Correction**

Announcement 97-33

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final income tax regulations which were published in the **Federal Register** on Tuesday, January 7, 1997 (62 FR 923 [T.D. 8708, 1997-10 I.R.B. 14]) relating to the computation of foreign taxes deemed paid under section 902.

EFFECTIVE DATE: Januar y 7, 1997.

FOR FURTHER INFORMATION CON-
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