

ERRATA
[JOINT COMMITTEE PRINT]

**GENERAL EXPLANATION OF
TAX LEGISLATION ENACTED IN 1997**

PREPARED BY THE STAFF
OF THE
JOINT COMMITTEE ON TAXATION



DECEMBER 17, 1997

U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON : 1997

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1. On page 105, in the paragraph under *Effective Date*, the words “on or” should be inserted between the words “purchases” and “after” in the next to last line of the paragraph.

2. On page 205, in the second full paragraph under the heading *Effective Date*, “a written agreement” in lines 4 and 5 of the paragraph should be “an agreement”, and the word “written” in line 10 of that paragraph should be deleted.

3. On page 310, in footnote 281a, the Treasury Regulation reference should be to Treas. Reg. sec. 1.1291-9(i).