ERRATA

[JOINT COMMITTEE PRINT]

GENERAL EXPLANATION OF TAX LEGISLATION ENACTED IN 1997

Prepared by the Staff
of the
J O I N T COMMITTEE ON TAXATION

DECEMBER 17, 1997
“GENERAL EXPLANATION OF TAX LEGISLATION ENACTED IN 1997”

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).