



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

Regulations Enabling Elections for Certain Transactions Under Section 336(e)

CFR Correction

In Title 26 of the Code of Federal Regulations, Part 1 (§§1.301 to 1.400), revised as of April 1, 2019, on page 8, in the Authority, the following citation is added in numerical order to read as follows:

Authority: 26 U.S.C.7805 * * *

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Section 1.336-1 is also issued under 26 U.S.C. 336.

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