

## **Amended Returns Under T.D. 8678 Announcement 96-117**

The date in Temp. Treas. Reg. § 1.1502-99T(d)(4), as reprinted in the Internal Revenue Bulletin, 1996-31 I.R.B. at 28, dated July 29, 1996, should be March 26, 1997, rather than September 24, 1996. Accordingly, to the extent that T.D. 8678 requires amended returns to be filed, such returns are required to be filed before March 26, 1997. The temporary regulations relate to the operation of I.R.C. §§ 382 and 383 with respect to consolidated groups. *See* § 1.1502-99T(d)(4), as published in the Federal Register on June 27, 1996, 61 F.R. 33,365.