DEPARTMENT OF THE TREASURY  
Internal Revenue Service  
26 CFR Part 1  
[TD 9909]  
RIN 1545-BP35  
Limitation on Deduction for Dividends Received from Certain Foreign Corporations and Amounts Eligible for Section 954 Look-Through Exception  

Correction  

In rule document 2020-18543 beginning on page 53068 in the issue of Thursday, August 27, 2020, make the following corrections:  

1. (a) On page 53074, in the second column, in the second full paragraph, in the ninth line “$100 ×” should read “$100x”.  
   (b) On the same page, in the same column, in the same paragraph, in the 13th line “$100 ×” should read “$100x”.  
   (c) On the same page, in the same column, in the same paragraph, in the 21st line “$100 ×” should read “$100x”.  

2. On page 53074, in the second column, in the second full paragraph, in the 15th line “$1 ×” should read “$1x”.  

3. On page 53074, in the second column, in the second full paragraph, in the 17th line “$99 ×” should read “$99x”.  

4. (a) On page 53075, in the third column, in the first full paragraph, in the 11th line “$100 ×” should read “$100x”.  
   (b) On the same page, in the same column, in the same paragraph, in the 13th line “$100 ×” should read “$100x”.  
   (c) On the same page, in the same column, in the same paragraph, in the 15th line “$100 ×” should read “$100x”.  
   (d) On the same page, in the same column, in the same paragraph, in the 20th line “$100 ×” should read “$100x”.  
   (e) On the same page, in the same column, in the same paragraph, in the 27th line “$100 ×” should read “$100x”.  
   (f) On the same page, in the same column, in the same paragraph, in the 37th line “$100 ×” should read “$100x”.  

§ 1.245A–5 [Corrected]
5. On page 53086, in §1.245A–5, in the third column, in the second full paragraph, in the 19th line the heading “(B) Special rules regarding carryover foreign target stock.” should start a new paragraph.

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