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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1****[TD 9100]****RIN 1545-BC62****Guidance Necessary to Facilitate Business Electronic Filing***Correction*

In rule document 03-31238 beginning on page 70701 in the issue of Friday, December 19, 2003, make the following corrections:

1. On page 70703, in the first column, under the heading “5. Form 1120: U.S. Corporation Income Tax Return”, in the

first paragraph, in the 20th line from the bottom, “(g)(2)(iv)(B)(3)(iii)” should read “(g)(2)(iv)(B)(3)(iii)”.

2. On the same page, in the same column, under the same heading, in the same paragraph, in the 13th line from the bottom, “(iv)(B)(3)(iii)” should read “(iv)(B)(3)(iii)”.

§ 1.1503-2 [Corrected]

3. On page 70707, in the second column, in § 1.1503-2, in paragraph (g)(2)(iv)(B)(3), “(3)” should read “(3)”.

4. On the same page, in the same column, in the same section, in paragraph (g)(2)(iv)(B)(3)(iii), in the first line, “(iii)” should read “(iii)”.

[FR Doc. C3-31238 Filed 2-2-04; 8:45 am]

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