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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-171386-03]

RIN 1545-BD16

**Time and Manner of Making Section  
163(d)(4)(B) Election To Treat Qualified  
Dividend Income as Investment  
Income**

*Correction*

In proposed rule document 04-17797 beginning on page 47395 in the issue of

Thursday, August 5, 2004 make the following correction:

On page 47395, in the third column, the subject heading is corrected to read as set forth above.

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