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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1****[REG-149519-03]****RIN 1545-BC63****Section 707 Regarding Disguised Sales, Generally***Correction*

In proposed rule document 04-26112 beginning on page 68838 in the issue of Friday, November 26, 2004 make the following corrections:

**§1.707-7 [Corrected]**

1. On page 68849, in § 1.707-7(l), under Example 2. (ii), in the second

column, in the fifth line from the top, “transfer- \$50x” should read “transfer – \$50x”.

2. On the same page, in the same section, in the same column, under Example 3. (iii), in the 12th line, “\$1,000x- -\$700x” should read “\$1,000x – \$700x”.

3. On the same page, in the same section, in the same column, under the same example, in the 14th line, “\$1,000x- \$200x” should read “\$1,000x – \$200x”.

4. On the same page, in the same section, in the same column, under the same example, in the sixth line from the bottom, “Property- \$1,000x” should read “Property – \$1,000x”.

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