

**ACTION:** Final rule; correcting amendment.

**SUMMARY:** This document contains a correction to the final rules that were published in the **Federal Register** on September 5, 2007 (72 FR 50871). The final rules amended our regulations to reflect two provisions of the Balanced Budget Act of 1997 that affect the payment of benefits under title XVI of the Social Security Act (the Act). One of the provisions extended temporary institutionalization benefits to children receiving SSI benefits who enter private medical treatment facilities and who otherwise would be ineligible for temporary institutionalization benefits because of private insurance coverage. The other provision replaced obsolete terminology in the Act that referred to particular kinds of medical facilities and substituted a broader, more descriptive term.

**DATES:** Effective on October 5, 2007.

**FOR FURTHER INFORMATION CONTACT:** Lois Berg, Social Insurance Specialist, Office of the Commissioner, Social Security Administration, 922 Altmeyer Building, 6401 Security Boulevard, Baltimore, MD 21235-6401, (410) 965-1713, for information about this notice. For information on eligibility or filing for benefits, call our national toll-free number, 1-800-772-1213 or TTY 1-800-325-0778, or visit our Internet site, Social Security Online, at <http://www.socialsecurity.gov>.

**SUPPLEMENTARY INFORMATION:** The final rule published on September 5, 2007 and effective October 5, 2007 included changes in terminology in § 416.414(a)(1), (2) and (3). These changes were inadvertently removed from the final rule published on September 5, 2007. This correction now shows that the terminology should be changed in those three subordinate paragraphs.

#### List of Subjects in 20 CFR Part 416

Administrative practice and procedure, Aged, Blind, Disability benefits, Public assistance programs, Reporting and recordkeeping requirements, Supplemental Security Income (SSI).

■ Accordingly, 20 CFR part 416 is corrected by making the following correcting amendment:

#### PART 416—SUPPLEMENTAL SECURITY INCOME FOR THE AGED, BLIND, AND DISABLED

##### Subpart D—[Amended]

■ 1. The authority citation for subpart D of part 416 continues to read as follows:

**Authority:** Secs. 702(a)(5), 1611(a), (b), (c), and (e), 1612, 1617, and 1631 of the Social Security Act (42 U.S.C. 902(a)(5), 1382(a), (b), (c), and (e), 1382a, 1382f, and 1383).

#### § 416.414 [Amended]

■ 2. In § 416.414(a)(1), (2) and (3), remove the words “medical facility” and “medical care facility” wherever they appear and add in their place the words “medical treatment facility”.

Dated: September 18, 2007.

Paul Kryglik,

Acting Social Security Regulations Officer.

[FR Doc. E7-18815 Filed 9-24-07; 8:45 am]

BILLING CODE 4191-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9347]

RIN 1545-AY22

#### Corporate Estimated Tax; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final regulations (TD 9347) that were published in the **Federal Register** on Tuesday, August 7, 2007 (72 FR 44338) providing guidance to corporations with respect to estimated tax requirements.

**DATES:** The correction is effective September 25, 2007.

**FOR FURTHER INFORMATION CONTACT:** Timothy Sheppard at (202) 622-4910 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this correction are under sections 6425 and 6655 of the Internal Revenue Code.

##### Need for Correction

As published, final regulations (TD 9347) contain an error that may prove to be misleading and is in need of clarification.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following amendments:

## PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read, in part, as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.6655-2 is amended by revising the fifth sentence of paragraph (g)(2) *Example.* to read as follows:

#### § 1.6655-2 Annualized income installment method.

\* \* \* \* \*  
(g) \* \* \*  
(2) \* \* \*

*Example.* \* \* \* For the first installment period in 2008, ABC is permitted to recognize a deduction under section 199 of \$3,000 ( $\$50,000 \times .06 = \$3,000$ ) subject to the wage limitation of \$5,000 (50 percent of \$10,000 of W-2 wages incurred during the first installment period). \* \* \*

\* \* \* \* \*

LaNita Van Dyke,

Chief, Publications and Regulations Branch,  
Legal Processing Division, Associate Chief  
Counsel (Procedure and Administration).

[FR Doc. E7-18807 Filed 9-24-07; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9340]

RIN 1545-BB64

#### Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations (TD 9340) that were published in the **Federal Register** on Thursday, July 26, 2007 (72 FR 41128) providing updated guidance on section 403(b) contracts of public schools and tax-exempt organizations described in section 501(c)(3). These regulations will affect sponsors of section 403(b) contracts, administrators, participants, and beneficiaries.

**DATES:** The correction is effective September 25, 2007.

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, John Tolleris at (202) 622-6060; concerning the regulations as applied to church-related entities, Robert Architect at (202) 283-9634 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction are under section 403(b) of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 9340) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (TD 9340), which was the subject of FR Doc. 07-3649, is corrected as follows:

1. On page 41132, column 3, in the preamble, under footnote number 4, second line, the language “402(g)(7)(A)(ii) by section 407(a) the Gulf” is corrected to read “402(g)(7)(A)(ii) by section 407(a) of the Gulf”.

2. On page 41138, column 1, in the preamble, under the paragraph heading “Employment Taxes”, eighth line of the last paragraph of the column, the language “1, Q&A-15, and § 35.3405(c)-1, Q&A-11” is corrected to read “1, Q&A-15, and § 35.3405(c)-1, Q&A-11”.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E7-18808 Filed 9-24-07; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9347]

**RIN 1545-AY22**

**Corporate Estimated Tax; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to final regulations (TD 9347) that were published in the **Federal Register** on Tuesday, August 7, 2007 (72 FR 44338) providing guidance to corporations with respect to estimated tax requirements.

**DATES:** The correction is effective September 25, 2007.

**FOR FURTHER INFORMATION CONTACT:** Timothy Sheppard at (202) 622-4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction are under sections 6425 and 6655 of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 9347) contain an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (TD 9347), which was the subject of FR Doc. E7-14946, is corrected as follows:

On page 44347, column 1, in the preamble, under the paragraph heading “Effect on Other Documents”, line 10 from the bottom of the first paragraph of the column, the language “rational underlying the conclusion in” is corrected to read “rationale underlying the conclusion in”.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, Procedure and Administration.*

[FR Doc. E7-18812 Filed 9-24-07; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 1, 54, and 602**

[TD 9340]

**RIN 1545-BB64**

**Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to final regulations (TD 9340) that were published in the **Federal Register** on Thursday, July 26, 2007 (72 FR 41128) providing updated guidance on section 403(b) contracts of public schools and tax-exempt organizations described in section 501(c)(3). These regulations will affect sponsors of section 403(b) contracts, administrators, participants, and beneficiaries.

**DATES:** The correction is effective September 25, 2007.

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, John Tolleris at (202) 622-6060; concerning the regulations as applied to church-

related entities, Robert Architect at (202) 283-9634 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction are under section 403(b) of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 9340) contain errors that may prove to be misleading and are in need of clarification.

**List of Subjects**

*26 CFR Part 1*

Income taxes, Reporting and recordkeeping requirements.

*26 CFR Part 54*

Excise taxes, Pensions, Reporting and recording requirements.

*26 CFR Part 602*

Reporting and recordkeeping requirements.

**Correction of Publication**

■ Accordingly, 26 CFR parts 1, 54, and 602 are corrected by making the following correcting amendments:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 continues to read, in part, as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.403(b)-2 is amended by revising paragraph (b)(8)(i)(A), paragraph (b)(9), second sentence, and paragraph (b)(11), fourth sentence, to read as follows:

**§ 1.403(b)-2 Definitions.**

\* \* \* \* \*

(b) \* \* \*

(8) \* \* \*

(i) \* \* \*

(A) A State, but only with respect to an employee of the State performing services for a public school;

\* \* \* \* \*

(9) \* \* \* Subject to any rules in § 1.403(b)-1, this section, and §§ 1.403(b)-3 through 1.403(b)-11 that are specifically applicable to ministers, an employee also includes a minister described in section 414(e)(5)(A) when performing services in the exercise of his or her ministry.

\* \* \* \* \*

(11) \* \* \* Includible compensation also includes any elective deferral or other amount contributed or deferred by the eligible employer at the election of