

(ii) Nominations Related Standards (Version 1.7, December 31, 2003, including errata, October 15, 2004 and April 1, 2005);

(iii) Flowing Gas Related Standards (Version 1.7, December 31, 2003);

(iv) Invoicing Related Standards (Version 1.7, December 31, 2003);

(v) Electronic Delivery Mechanism Related Standards (Version 1.7, December 31, 2003) with the exception of Standard 4.3.4, and including the standards contained in 2004 Annual Plan Item 2 (June 25, 2004) (Order No. 2004 standards) and the standard contained in 2005 Annual Plan Item 8 (May 3, 2005) (Affiliate Order standards), and the standards contained in Recommendation R03035A (October 20, 2004) (gas quality reporting); and

(vi) Capacity Release Related Standards (Version 1.7, December 31, 2003, including errata, October 15, 2004).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9198]

RIN 1545-AY42

Guidance Under Section 355(e); Recognition of Gain on Certain Distributions of Stock or Securities in Connection With an Acquisition; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations and removal of temporary regulations.

SUMMARY: This document corrects final regulations and removal of temporary regulations (TD 9198), that were published in the **Federal Register** on Tuesday, April 19, 2005 (70 FR 20279) that relate to the recognition of gain on certain distributions of stock or securities of a controlled corporation in connection with an acquisition.

DATES: This correction is effective April 19, 2005.

FOR FURTHER INFORMATION CONTACT: Amber R. Cook, (202) 622-7530 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations and removal of temporary regulations (TD 9198), which

is the subject of this correction are under section 355(e) of the Internal Revenue Code.

Need for Correction

As published, the final regulations and removal of temporary regulations (TD 9198) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations and removal of temporary regulations (TD 9198), which was the subject of FR. Doc. 05-7811, is corrected as follows:

1. On page 20280, column 2, in the preamble, under the paragraph heading "New Safe Harbor for Acquisitions Before a Pro Rata Distribution", line 9, the language "discussions regarding the acquisition" is corrected to read "discussions with the acquirer regarding a distribution".

2. On page 20280, column 2, in the preamble, under the paragraph heading "New Safe Harbor for Acquisitions Before a Pro Rata Distribution", lines 15 and 16, the language "prior to discussions regarding the acquisition and that the acquisition was" is corrected to read "prior to discussions regarding a distribution and that the acquisition was".

Cynthia E. Grigsby,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 9196]

RIN 1545-BE21

Withholding Exemptions: Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting Amendment.

SUMMARY: This document corrects final and temporary regulations (TD 9196) that were published in the **Federal Register** on Thursday, April 14, 2005 (70 FR 19694). The document contains regulations providing guidance under section 3402(f) of the Internal Revenue Code (Code) for employers and employees relating to the Form W-4, "Employee's Withholding Allowance Certificate."

DATES: This document is effective on April 14, 2005.

FOR FURTHER INFORMATION CONTACT: Margaret A. Owens, (202) 622-0047 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9196) that are the subject of these corrections are under section 3402 of the Internal Revenue Code.

Need for Correction

As published, TD 9196 contains errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social Security, Unemployment compensation.

Correction of Publication

■ Accordingly, 26 CFR part 31 is corrected by making the following correcting amendment:

PART 31—EMPLOYMENT TAXES

■ **Paragraph 1.** The authority citation for part 31 continues to read in part as follows:

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

§ 31.3402(f)(2)-1T [Corrected]

■ 1. Section 31.3402(f)(2)-1T(g)(4), the second sentence is amended by removing the date "April 14, 2008." and adding "April 11, 2008." in its place.

§ 31.3402(f)(5)-1T [Corrected]

■ 2. Section 31.3402(f)(5)-1T(a)(2), the second sentence is amended by removing the date "April 14, 2008." and adding "April 11, 2008." in its place.

Cynthia Grigsby,

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

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