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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9304]

RIN 1545-BF26

#### Guidance Necessary to Facilitate Business Electronic Filing Under Section 1561

##### *Correction*

In rule document 06-9758 beginning on page 76904 in the issue of Friday,

December 22, 2006, make the following corrections:

#### § 1.342-1 [Corrected]

1. On page 76906, in the third column, in the section heading for § 1.342-1, “§ 4.342-1 [Removed]” should read “§ 1.342-1 [Removed]”.

#### § 1.563-1T [Corrected]

2. On page 76911, in the first column, in § 1.563-1T(a)(5)(ii), in Example 1, in the third line, “corporations and Y” should read “corporations L<sub>1</sub> and Y”.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9305]

RIN 1545-AW50

#### Source of Income from Certain Space and Ocean Activities; Source of Communications Income

##### *Correction*

In rule document E6-22174 beginning on page 77594 in the issue of Wednesday, December 27, 2006, make the following correction:

#### § 1.863-9 [Corrected]

On page 77610, in the third column, in § 1.863-9(j), in Example 11, in the fourth line, “canconnect” should read “can connect”.

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