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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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