

asset values for agency financial statement purposes. Therefore, it is essential that required reports be received no later than October 15. A final report is required within 30 days after expiration of the agreement.

\* \* \* \* \*

■ 4. The authority citation for 14 CFR part 1274 continues to read as follows:

**Authority:** 42 U.S.C. 2451 *et seq.*, and 31 U.S.C. 6301 to 6308.

#### **PART 1274—COOPERATIVE AGREEMENTS WITH COMMERCIAL FIRMS**

■ 5. In section 1274.923, revise the date in the introductory text and paragraph (f) to read as follows:

#### **§ 1274.923 Equipment and Other Property.**

##### **Equipment and Other Property (February 2004)**

\* \* \* \* \*

(f) Recipients shall submit annually a NASA Form 1018, NASA Property in the Custody of Contractors, in accordance with the instructions on the form, the provisions of 48 CFR (NFS) 1845.71 and any supplemental instructions that may be issued by NASA for the current reporting period. The original NF 1018 shall be submitted to the center Deputy Chief Financial Officer, Finance, with three copies sent concurrently to the center Industrial Property Officer. The annual reporting period shall be from October 1 of each year through September 30 of the following year. The report shall be submitted in time to be received by October 15. Negative reports (*i.e.* no reportable property) are required. The information contained in the reports is entered into the NASA accounting system to reflect current asset values for agency financial statement purposes. Therefore, it is essential that required reports be received no later than October 15. A final report is required within 30 days after expiration of the agreement.

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[FR Doc. 04-2073 Filed 2-2-04; 8:45 am]

BILLING CODE 7510-01-P

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## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Parts 1, 301 and 602**

[TD 9100]

RIN 1545-BC62

#### **Guidance Necessary to Facilitate Business Electronic Filing; Correction**

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains corrections to final regulations (TD

9100), which were published in the **Federal Register** on Friday, December 19, 2003 (68 FR 70701), relating to the elimination of regulatory impediments to the electronic filing of certain business income tax returns and other forms.

**DATES:** These corrections are effective December 19, 2003.

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

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The final regulations that are subject to these corrections are under section 170A of the Internal Revenue Code.

##### **Need for Correction**

As published, final regulation (TD 9100), contains errors that may prove to be misleading and are in need of clarification.

##### **Correction of Publication**

■ Accordingly, the publication of final regulation (TD 9100), which was the subject of FR Doc. 03-31238, is corrected as follows:

#### **PART 1—INCOME TAXES**

■ 1. On page 70701, column 1, in the preamble under the caption **DATES:**, line 5 of section titled, Applicability Date:, the language “2T 1.565-1T, 1.936-7T, 1.1017-1T,” is corrected to read “2T, 1.565-1T, 1.936-7T, 1.1017-1T,”.

##### **§ 1.556-2T [Corrected]**

■ 2. On page 70705, column 1, paragraph (e)(2)(viii) through (xi), line 2, the language “further guidance see § 1.556-2(e)(2)(viii)” is corrected to read “further guidance, see § 1.556-2(e)(2)(viii)”.

##### **§ 1.1017-1 [Corrected]**

■ 3. On page 70706, column 1, paragraph (B), line 1, the language “[Reserved] For further guidance,” is corrected to read “[Reserved]. For further guidance,”.

##### **§ 1.1377-1T [Corrected]**

■ 4. On page 70706, column 3, instructional paragraph Par. 16., line 2, the language “by revising paragraphs (b)(2)(iii), (b)(3)(i)” is corrected to read “by revising paragraphs (b)(3)(i)”.

##### **§ 1.1502-21 [Corrected]**

■ 5. On page 70706, column 3, § 1.1502-21 is corrected by removing paragraphs (2) and (iii), and the five asterisks following paragraph (iii).

■ 6. On page 70706, column 3, instructional paragraph Par. 17., line 3, the language “(b)(2)(iii) and (b)(3)

through (b)(3)(ii)(B)” is corrected to read “(b)(3) through (b)(3)(ii)(B)”.

##### **§ 1.1502-21T [Corrected]**

■ 7. On page 70706, column 3, § 1.1502-21T is corrected by removing paragraph (b)(2)(iii) and the five asterisks following the paragraph.

##### **§ 1.6038B-1T [Corrected]**

■ 8. On page 70708, column 3, paragraph (b)(1)(i), line 3 from the top of the paragraph, the language “information to Form 926, “Return by” is corrected to read “information to Form 926, “Return by a U.S.”.

#### **PART 301—PROCEDURE AND ADMINISTRATION**

■ 9. On page 70709, column 1, instructional paragraph Par. 24., line 2, the language “301 continues to read as follows:” is corrected to read “301 continues to read in part as follows:”.

■ 10. On page 70709, column 1, instructional paragraph Par. 24., the Authority citation, the language “Authority: 26 U.S.C. 7805.” is corrected to read “Authority: 26 U.S.C. 7805 \* \* \*.”

#### **PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

■ 11. On page 70709, column 2, instructional paragraph Par. 27., line 2, the language “602 continues to read in part as follows:” is corrected to read “602 continues to read as follows:”.

■ 12. On page 70709, column 2, instructional paragraph Par. 27., the Authority citation, the language “Authority: 26 U.S.C. 7805 \* \* \*” is corrected to read “Authority: 26 U.S.C. 7805.”.

Cynthia E. Grigsby,

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

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## **DEPARTMENT OF HOMELAND SECURITY**

### **Coast Guard**

#### **33 CFR Part 117**

[CGD08-04-003]

#### **Drawbridge Operation Regulations; Berwick Bay, Morgan City, LA**

**AGENCY:** Coast Guard, DHS.