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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-171386-03]

RIN 1545-BD16

**Time and Manner of Making Section
163(d)(4)(B) Election To Treat Qualified
Dividend Income as Investment
Income**

Correction

In proposed rule document 04-17797
beginning on page 47395 in the issue of

Thursday, August 5, 2004 make the
following correction:

On page 47395, in the third column,
the subject heading is corrected to read
as set forth above.

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