

§ 404.1071 Ministers and members of religious orders.

(a) If you are a duly ordained, commissioned, or licensed minister of a church, or a member of a religious order who has not taken a vow of poverty, the services you perform in the exercise of your ministry or in the exercise of duties required by the order (§ 404.1023(c) and (e)) are a trade or business unless you filed for and were granted an exemption from coverage under section 1402(e) of the Code, and you did not revoke such exemption in accordance with the Social Security Amendments of 1977, section 1704(b) of the Tax Reform Act of 1986, or section 403 of the Ticket to Work and Work Incentives Improvement Act of 1999. An exemption cannot be granted if you filed a valid waiver certificate under the provisions of section 1402(e) that apply to taxable years ending before 1968.

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§ 404.1093 [Amended]

10. Section 404.1093 is amended by adding “the Commonwealth of the Northern Mariana Islands,” after “Guam.”

§ 404.1096 [Amended]

11. Section 404.1096 is amended in paragraph (d) by adding “the Commonwealth of the Northern Mariana Islands” after “Guam.”

Subpart M—[Amended]

12. The authority citation for subpart M of part 404 continues to read as follows:

Authority: Secs. 205, 210, 218, and 702(a)(5) of the Social Security Act (42 U.S.C. 405, 410, 418, and 902(a)(5)); sec. 12110, Pub. L. 99–272, 100 Stat. 287 (42 U.S.C. 418 note); sec. 9002, Pub. L. 99–509, 100 Stat. 1970.

§ 404.1200 [Amended]

13. Section 404.1200 is amended in paragraph (b) by adding “the Commonwealth of the Northern Mariana Islands” after “Guam.”

§ 404.1202 [Amended]

14. In § 404.1202(b), the definition of “State” is amended by adding “the Commonwealth of the Northern Mariana Islands” after “Guam.”

[FR Doc. 04–7733 Filed 4–6–04; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG–167265–03]

RIN 1545–BC95

Guidance Under Section 1502; Application of Section 108 to Members of a Consolidated Group; Computation of Taxable Income When Section 108 Applies to a Member of a Consolidated Group; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking; notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document corrects a notice of proposed rulemaking; notice of proposed rulemaking by cross-reference to temporary regulations (REG–167265–03) that was published in the **Federal Register** on Monday, March 15, 2003 (69 FR 12091) containing proposed regulations under section 1502 that govern the timing of certain basis adjustments in respect of the realization of discharge of indebtedness income that is excluded from gross income and the reduction of attributes in respect of that excluded income.

FOR FURTHER INFORMATION CONTACT: Candace B. Ewell, (202) 622–7530 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The notice of proposed rulemaking; notice of proposed rulemaking by cross reference to temporary regulations (REG–167265–03) that is the subject of this correction are under section 1502 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking; notice of proposed rulemaking by cross reference to temporary regulations (REG–167265–03) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking; notice of proposed rulemaking by cross reference to temporary regulations (REG–167265–03) is corrected as follows:

§ 1.1502–11 [Corrected]

1. On page 12095, column 1, § 1.1502–11, paragraph (c)(5), paragraph

(i) of *Example 1*, last line in the paragraph, the language “basis of \$0 and a fair market value of \$10.” is corrected to read “basis of \$0 and a fair market of \$20.”.

2. On page 12095, column 2, paragraph (c)(5), paragraph (ii) of *Example 1*, line 14, the language “the principles of § 1.1501–21T(b)(2)(iv), is” is corrected to read the principles of § 1.1502–21T(b)(2)(iv) is.”.

3. On page 12096, column 3, paragraph (c)(5), paragraph (ii)(E) of *Example 3*, line 10, the language “COD income in the amount of \$100.” is corrected to read “COD income in the amount of \$80.”.

Cynthia E. Grigsby,

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

[FR Doc. 04–7797 Filed 4–6–04; 8:45 am]

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DEPARTMENT OF DEFENSE**Department of the Army****32 CFR Part 519**

RIN 0702–AA40–U

Publication of Rules Affecting the Public

AGENCY: Department of the Army, DOD.

ACTION: Proposed rule; Request for comments.

SUMMARY: The Department of the Army is proposing to revise our rules concerning the publication of rules affecting the public to incorporate requirements and policies required by various acts of Congress and Executive Orders, and due to changes in program pronyency and policies within the Department of the Army.

DATES: Comments submitted to the address below on or before June 7, 2004 will be considered.

ADDRESSES: You may submit comments, identified by “32 CFR Part 519 and RIN 0702–AA40” in the subject line, by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *E-mail:* Brenda.Kopitzke@rmda.belvoir.army.mil. Include “32 CFR Part 519 and RIN 0702–AA40” in the subject line of the message.

- *Mail:* U.S. Army Records Management and Declassification Agency, ATTN: AHRC–PDD–RP (Ms. Kopitzke), Casey Bldg., Rm. 102, 7701 Telegraph Road, Alexandria, VA 22315–3860.