

section 461 of the Internal Revenue Code.

Need for Correction

As published, TD 8408, contains an error that may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 1.461-4 [Corrected]

■ **Par. 2.** Section 1.461-4(d)(4)(i) is amended by revising the first sentence to read as follows:

§ 1.461-4 Economic performance.

* * * * *

(d) * * *

(4) * * * (i) *In general.* Except as otherwise provided in paragraph (d)(5) of this section, if the liability of a taxpayer requires the taxpayer to provide services or property to another person, economic performance occurs as the taxpayer incurs costs (within the meaning of § 1.446-1(c)(1)(ii)) in connection with the satisfaction of the liability. * * *

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Cynthia Grigsby,

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

[FR Doc. 04-17078 Filed 7-26-04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9132]

RIN 1545-BB05

Changes in Use Under Section 168(i)(5); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains a correction to temporary regulations that were published in the **Federal Register** on June 17, 2004 (69 FR 33840) relating to the depreciation of property subject to section 168 of the Internal Revenue Code.

DATES: This correction is effective June 17, 2004.

FOR FURTHER INFORMATION CONTACT: Sara Logan or Kathleen Reed, (202) 622-3110 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 168 of the Internal Revenue Code.

Need for Correction

As published, the correction notice (TD 9132), contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

■ Accordingly, the correction notice (TD 9132), which was the subject of FR Doc. 04-13723, is corrected as follows:

PART 1—INCOME TAXES

§ 1.168(i)-4 [Corrected]

■ On page 33843, column 2, amendatory paragraph 5, lines 2 and 3, the language “read as follows: § 1.168(i)-4 Changes in use.” is corrected to read as follows: “reads as follows:

§ 1.168(i)-4 Changes in use.”

Cynthia Grigsby,

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

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Parts 100 and 165

[USCG-2004-18677]

Quarterly Listings; Safety Zones, Security Zones, and Special Local Regulations

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary rules issued.

SUMMARY: This document provides required notice of substantive rules

issued by the Coast Guard and temporarily effective between April 1, 2004 and June 30, 2004, that were not published in the **Federal Register**. This quarterly notice lists temporary special local regulations, security zones, and safety zones, all of limited duration and for which timely publication in the **Federal Register** was not possible.

DATES: This document lists temporary Coast Guard rules that became effective and were terminated between April 1, 2004, and June 30, 2004.

ADDRESSES: The Docket Management Facility maintains the public docket for this notice. Documents indicated in this notice will be available for inspection or copying at the Docket Management Facility, U.S. Department of Transportation, Room PL-401, 400 Seventh Street SW., Washington, DC 20593-0001 between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays. You may electronically access the public docket for this notice on the Internet at <http://dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: For questions on this notice contact LT Jeff Bray, Office of Regulations and Administrative Law, telephone (202) 267-2830. For questions on viewing, or on submitting material to the docket, contact Andrea M. Jenkins, Program Manager, Docket Operations, telephone 202-366-0271.

SUPPLEMENTARY INFORMATION: Coast Guard District Commanders and Captains of the Port (COTP) must be immediately responsive to the safety and security needs within their jurisdiction; therefore, District Commanders and COTPs have been delegated the authority to issue certain regulations. Safety zones may be established for safety or environmental purposes. A safety zone may be stationary and described by fixed limits or it may be described as a zone around a vessel in motion. Security zones limit access to prevent injury or damage to vessels, ports, or waterfront facilities and may also describe a zone around a vessel in motion. Special local regulations are issued to enhance the safety of participants and spectators at regattas and other marine events. Timely publication of these rules in the **Federal Register** is often precluded when a rule responds to an emergency, or when an event occurs without sufficient advance notice. The affected public is, however, informed of these rules through Local Notices to Mariners, press releases, and other means. Moreover, actual notification is provided by Coast Guard patrol vessels enforcing the restrictions imposed by the rule. Because **Federal Register**