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3. This rule does not contain policies with federalism implications as that term is defined under E.O. 13132.

4. The Department finds under 5 U.S.C. 553(b)(B) that good cause exists to waive prior notice and opportunity for public comment. This rule revises the EAR to require licensees to communicate in writing specific license conditions to the parties to whom they apply. By requiring such notice to be in writing, BIS merely clarifies the form in which the notice must be provided. The previously existing EAR requirement to provide such notice is unchanged by this rule. Because this revision is not a substantive change to the EAR, it is unnecessary to provide prior notice and opportunity for public comment. Therefore, this rule is being issued in interim form.

Although there is no formal comment period, public comments on this regulation are welcome on a continuing basis. Comments should be submitted to Jeffrey Lynch, Regulatory Policy Division, Office of Exporter Services, Bureau of Industry and Security, P.O. Box 273, Washington, DC 20044, e-mailed to: jlynch@bis.doc.gov, or faxed to (202) 482-3355.

The public record concerning this regulation will be maintained in the Bureau of Industry and Security Freedom of Information Records Inspection Facility, Room 6881, Department of Commerce, 14th Street and Pennsylvania Avenue, NW., Washington, DC 20230. Records in this facility may be inspected and copied in accordance with regulations published in part 4 of Title 15 of the Code of Federal Regulations. Information about the inspection and copying of records at the facility may be obtained from the Bureau of Industry and Security Freedom of Information Officer, at the above address or by calling (202) 482-0500.

List of Subjects for 15 CFR Part 750

Administrative practice and procedure, Exports, Reporting and recordkeeping requirements.

■ Accordingly, part 750 of the Export Administration Regulations (15 CFR parts 730-799) is amended as follows:

PART 750—[AMENDED]

■ 1. The authority citation for 15 CFR part 750 is revised to read as follows:

Authority: 50 U.S.C. app. 2401 *et seq.*; 50 U.S.C. 1701 *et seq.*; Sec 1503, Pub. L. 108-11, 117 Stat. 559; E.O. 13026, 61 FR 58767, 3 CFR, 1996 Comp., p. 228; E.O. 13222, 66 FR 44025, 3 CFR, 2001 Comp., p. 783; Presidential Determination 2003-23 of May 7, 2003, 68 FR 26459, May 16, 2003; Notice of August 6, 2004, 69 FR 48763 (August 10, 2004).

■ 2. Revise the title of part 750 to read as follows: "PART 750—APPLICATION PROCESSING, ISSUANCE, AND DENIAL".

§ 750.7 [Amended]

■ 3. Revise the sixth sentence in § 750.7(d) to read as follows: "It is the licensee's responsibility to communicate in writing the specific license conditions."

Dated: November 16, 2004.

Peter Lichtenbaum,

Assistant Secretary for Export Administration.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9130]

RIN 1545-BA60

Required Distributions From Retirement Plans; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9130) which were published in the **Federal Register** on Tuesday, June 15, 2004 (69 FR 33288). These final regulations relate to the required minimum distributions under section 401(a)(9) for defined benefit plans and annuity contracts providing benefits under qualified plans, individual retirement plans, and section 403(b) contracts.

DATES: This correction is effective June 15, 2004.

FOR FURTHER INFORMATION CONTACT: Cathy Vohs at (202) 622-6090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9130) that are the subject of these corrections are under sections 401 and 403 of the Internal Revenue Code.

Need for Correction

As published, TD 9130 contains errors that may prove to be misleading and are 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 amendments:

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 * * *

§ 1.401(a)(9)-6 [Corrected]

■ 1. Section 1.401(a)(9)-6(c)(3) of A-2, in the *Example.*, fifth sentence, the language, "In this case, Z is 30 years older than Y and is commencing benefit 5 years before attaining age 70 so the adjusted employee-beneficiary age difference is 25 years." is removed and the language "In this case, Z is 30 years older than Y and is commencing benefit 4 years before attaining age 70 so the adjusted employee-beneficiary age difference is 26 years." is added in its place.

■ 2. Section 1.401(a)(9)-6(c)(3) of A-2, in the *Example.*, sixth sentence, the language, "Under the table in paragraph (c)(2) of this A-2, the applicable percentage for a 25-year adjusted employee/beneficiary age difference is 66 percent." is removed and the language "Under the table in the paragraph (c)(2) of this A-2, the applicable percentage for a 26-year adjusted employee/beneficiary age difference is 64 percent." is added in its place.

■ 3. Section 1.401(a)(9)-6(c)(2) of A-12 is amended by removing "A-14" and adding "A-12" in its place.

■ 4. Section 1.401(a)(9)-6(d) *Example 1.* (vii) of A-13 is amended by removing the language "under paragraph (c)(1)".

■ 5. Section 1.401(a)(9)-6(d) *Example 3.* (i) of A-13, is amended by adding a new second sentence "E was born in 1935."

■ 6. Section 1.401(a)(9)-6(f) *Example 8.* (ii) of A-14, last sentence of the paragraph the word "be" is removed.

Cynthia E. Grigsby,

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

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