

§ 1.168(k)–1 Additional first year depreciation deduction.

[The text of this proposed section is the same as the text of § 1.168(k)–1T published elsewhere in this issue of the Federal Register].

Par. 6. Section 1.169–3 is amended as follows:

§ 1.169–3 Amortizable basis.

[The text of this amendment is the same as the text of § 1.169–3T published

elsewhere in this issue of the Federal Register].

Par. 7. Section 1.1400L(b)–1 is added to read as follows:

§ 1.1400L(b)–1 Additional first year depreciation deduction for qualified New York Liberty Zone property.

[The text of this proposed section is the same as the text of § 1.1400L(b)–1T

published elsewhere in this issue of the Federal Register].

Robert E. Wenzel,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 03–22671 Filed 9–5–03; 8:45 am]

BILLING CODE 4830–01–P