without regard to section 404 (a) (10) )" each place it appears:

(A) Subsection (a) (10) (A) (ii).

(B) Subparagraphs (A) and (B) of subsection (d) (5).

(C) Subparagraph (A) of subsection (d) (6).

(D) Subparagraphs (A) and (B) (i) of subsection (e) (1).

(E) Subparagraphs (B) and (C) and the last sentence of subsection (e) (3).

(2) Subparagraph (A) of section 404 (e) (2) of such Code is amended by striking out "(determined without regard to subsection (a) (10)".

(3) Subparagraph (B) of section 404 (e) (2) of such Code is amended by striking out "(determined without regard to paragraph (10) thereof)".

SEC. 2. (a) So much of subsection (e) of section 404 of the Internal Revenue Code of 1954 (relating to special limitations for self-employed individuals) as precedes paragraph (2) is amended to read as follows:

"(e) SPECIAL LIMITATIONS FOR PROPRIETOR WHO DOES NOT HAVE EMPLOYEES.—

"(1) IN GENERAL.—In the case of a plan included in subsection (a), (1), (2), or (3), which provides contributions or benefits only for an individual who is