

March Field, CA, to accommodate aircraft executing instrument flight procedures into and out of Riverside March Field. The airspace description and effective times of use will be published in appropriate aeronautical publications. The area will not be charted due to the existing, already charted, Class C airspace area.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this regulation—(1) is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

Adoption of the Amendment

■ In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; ROUTES; AND REPORTING POINTS

■ 1. The authority citation for part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 95665, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9M, Airspace Designations and Reporting Points, dated August 30, 2004, and effective September 16, 2004, is amended as follows:

Paragraph 5000 Class D airspace.

* * * * *

AWP CA D Riverside March Field, CA [New]

Riverside March Field, CA
(Lat. 33°52'50" N, long. 117°15'34" W)

That airspace extending upward from the surface to and including 4,000 feet MSL within a 5-mile radius of the Riverside March Field. This Class D airspace area is effective during the specific days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

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Issued in Los Angeles, California, on September 29, 2004.

John Clancy,

Area Director, Terminal Operations, Western Service Area.

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 529

Certain Other Dosage Form New Animal Drugs

CFR Correction

In Title 21 of the Code of Federal Regulations, parts 500 to 599, revised as of April 1, 2004, on page 331, in § 529.1940, paragraph (e)(2)(ii) is corrected beginning in the fourth line, by removing (1) and (2).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9141]

RIN 1545–AX88

Application of Section 904 to Income Subject to Separate Limitations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations that were published in the **Federal Register** on July 20, 2004 (69 FR 43304). This regulation relates to the section 904(d) foreign tax credit limitation and to the exclusion of certain export financing interest from foreign personal holding company income.

DATES: These corrections are effective July 20, 2004.

FOR FURTHER INFORMATION CONTACT:

Bethany A. Ingwolson at (202) 622–3850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 904(d) of the Internal Revenue Code.

Need for Correction

As published, TD 9141 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 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 * * *

§ 1.904(b)–1 [Corrected]

■ **Par. 2.** Section 1.904(b)–1(g) *Example 3* (v), the introductory text is amended by removing the language “\$424.87/\$2571.42, computed as follows:” and adding the language “\$412/\$2571.42, computed as follows:” in its place.

■ **Par. 3.** Section 1.904(b)–1(g) *Example 4* (iii), the second sentence is amended by removing the language “paragraph (c)(1) of this section. Under Step 1, the U.S. long-term capital loss adjustment amount is \$50 (\$80–\$30). Under Step 2, the” and adding the language “paragraph (c)(1) of this section. Under Step 1, the U.S. long-term capital loss adjustment amount is \$50 (\$80–\$30). Under Step 2, the” in its place.

■ **Par. 4.** Section 1.904–(b)–1(g) *Example 5* (iii), the second sentence is amended by removing the language “Under Step 1, the U.S. long-term capital loss adjustment amount is \$50 (\$150–\$100). Under Step 2,” and adding the language “to a rate differential adjustment. Under Step 1, the U.S. long-term capital loss adjustment amount is \$50 (\$150–\$100). Under Step 2,” in its place.

§ 1.904(b)–2 [Corrected]

■ **Par. 5.** Section 1.904(b)–2, paragraph (c), the second sentence is amended by removing the language “apply § 1.904(b)–1(i) and this” and adding the