

2004–05–10, are approved as alternative methods of compliance for the corresponding requirements of this AD.

#### Material Incorporated by Reference

(m) You must use Boeing Alert Service Bulletin 767–53A0026, Revision 5, dated January 29, 2004, to perform the actions that are required by this AD, unless the AD specifies otherwise. The Director of the Federal Register previously approved the incorporation by reference of this document on March 22, 2004 (69 FR 10321, March 5, 2004). For copies of the service information, contact Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124–2207. For information on the availability of this material at the National Archives and Records Administration (NARA), call (202) 741–6030, or go to [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html). You may view the AD docket at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., room PL–401, Nassif Building, Washington, DC.

Issued in Renton, Washington, on January 31, 2005.

**Kalene C. Yanamura,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*  
[FR Doc. 05–2578 Filed 2–10–05; 8:45 am]

BILLING CODE 4910–13–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9177]

RIN 1545–BC04

#### Return of Partnership Income

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations that authorize the Commissioner to provide exceptions to the requirements of section 6031(a) of the Internal Revenue Code for certain partnerships by guidance published in the Internal Revenue Bulletin. The regulations adopt the rules of the temporary regulations without any changes.

**DATES:** *Effective Date:* These regulations are effective November 5, 2003.

**FOR FURTHER INFORMATION CONTACT:** David A. Shulman, (202) 622–3070 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

On November 10, 2003, the IRS and Treasury published a notice of proposed

rulemaking by cross reference to temporary regulations (REG–115472–03) in the **Federal Register**, and temporary regulations in TD 9094 (68 FR 63733), under section 6031 of the Internal Revenue Code (Code). Written comments and requests for a public hearing were solicited. No public hearing was requested, and no comments were received. Therefore, the proposed regulations under section 6031 are adopted as final regulations without any changes. The temporary regulations are removed.

#### Explanation of Provisions

The following is a general explanation of the provisions in the final regulations, which are the same as the provisions in the temporary regulations.

The Commissioner may, in published guidance, provide an exception to the reporting requirements of section 6031(a) for partnerships in situations in which all or substantially all of the partnership's income is derived from the holding or disposition of tax-exempt obligations (as defined in section 1275(a)(3) and § 1.1275–1(e)) or shares in a RIC that pays exempt-interest dividends (as defined in section 852(b)(5)). The exception may be conditioned on substitute reporting and eligibility and other requirements. In conjunction with issuance of the temporary regulations, the Commissioner published Rev. Proc. 2003–84 (2003–48 I.R.B. 1159), which provides for an exception to section 6031 for specified eligible partnerships.

#### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. These regulations impose no new collection of information on small entities; therefore a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Code, the proposed regulations preceding these regulations were submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Drafting Information

The principal author of these regulations is David A. Shulman of the Office of the Associate Chief Counsel (Passthroughs & Special Industries), IRS. However, other personnel from the IRS

and Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Adoption of Amendments to the Regulations

■ Accordingly, 26 CFR part 1 is amended as follows:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by removing the entry for § 1.6031(a)–1T, and revising the entry for § 1.6031(a)–1 to read, in part, as follows:

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

Section 1.6031(a)–1 also issued under section 404 of the Tax Equity and Fiscal Responsibility Act of 1982 (Public Law 97–248; 96 Stat. 324, 669) (TEFRA). \* \* \*

■ **Par. 2.** Section 1.6031(a)–1 is amended as follows:

■ **1.** In paragraph (a)(1), the first sentence is amended by removing the language “and § 1.6031(a)–1T” immediately following the language “of this section”.

■ **2.** Paragraphs (a)(3)(ii) and (f) are revised to read as follows:

#### § 1.6031(a)–1 Return of partnership income.

(a) \* \* \*

(3) \* \* \*

(ii) The Commissioner may, in guidance published in the Internal Revenue Bulletin (*see* § 601.601(d)(2)(ii)(b) of this chapter), provide for an exception to partnership reporting under section 6031 and for conditions for the exception, if all or substantially all of a partnership's income is derived from the holding or disposition of tax-exempt obligations (as defined in section 1275(a)(3) and § 1.1275–1(e)) or shares in a regulated investment company (as defined in section 851(a)) that pays exempt-interest dividends (as defined in section 852(b)(5)).

\* \* \* \* \*

(f) *Effective dates.* This section applies to taxable years of a partnership beginning after December 31, 1999, except that—

(1) Paragraph (b)(3) of this section applies to taxable years of a foreign partnership beginning after December 31, 2000; and

(2) Paragraph (a)(3)(ii) of this section applies to taxable years of a partnership beginning on or after November 5, 2003.

**§ 1.6031(a)-1T [Removed]**

■ **Par. 3.** Section 1.6031(a)-1T is removed.

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

Approved: January 26, 2005.

**Eric Solomon,**

*Acting Deputy Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 05-2725 Filed 2-10-05; 8:45 am]

**BILLING CODE 4830-01-P**

**LIBRARY OF CONGRESS****Copyright Office****37 CFR Parts 202**

[Docket No. RM 2004-5]

**Reconsideration Procedure**

**AGENCY:** Copyright Office, Library of Congress

**ACTION:** Final rule; technical amendment.

**SUMMARY:** This document makes technical amendments to the Copyright Office regulation permitting copyright applicants to request reconsideration of decisions to refuse registration.

**DATES:** Effective February 11, 2005.

**FOR FURTHER INFORMATION CONTACT:** Marilyn J. Kretsinger, Associate General Counsel, or Sandra Jones, Writer-Editor, Copyright GC/I&R, P.O. Box 70400, Washington, DC 20024-0400. Telephone (202) 707-8380. Telefax: (202) 707-8366.

**SUPPLEMENTARY INFORMATION:** On December 28, 2004, the Copyright Office published a final rule concerning reconsideration procedures. This document corrects references to the regulatory cite governing the fees charged copyright applicants for first and second requests for reconsideration.

**List of Subjects in 37 CFR Part 202**

Claims, Copyright.

**Final Rule**

■ For the reasons set out in the preamble, 37 CFR part 202 is amended as follows:

**PART 202-REGISTRATION OF CLAIMS TO COPYRIGHT**

■ 1. The authority citation for Part 202 continues to read as follows:

**Authority:** 17 U.S.C. 408, 702.

**§ 202.5 [Amended]**

■ 2. Amend § 202.5(b)(2) by removing “§ 201.3(d)(4)” and adding “§ 201.3(d)(3)(i)” in its place.

■ 3. Amend § 202.5(c)(2) by removing “§ 201.3(d)(4)” and adding “§ 201.3(d)(3)(ii)” in its place.

Dated: February 8, 2005.

**Marilyn J. Kretsinger,**

*Associate General Counsel.*

[FR Doc. 05-2720 Filed 2-10-05; 8:45 am]

**BILLING CODE 1410-30-S**

**ENVIRONMENTAL PROTECTION AGENCY****40 CFR Part 180**

[OPP-2005-0015; FRL-7696-8]

**Thiamethoxam; Pesticide Tolerances for Emergency Exemptions**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** This regulation establishes a time-limited tolerance for combined residues of thiamethoxam and its metabolite, (CGA-322704) in or on artichoke, globe. This action is in response to EPA's granting of an emergency exemption under section 18 of the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) authorizing use of the pesticide on artichoke. This regulation establishes a maximum permissible level for residues of thiamethoxam and its metabolite, (CGA-322704) in this food commodity. The tolerance will expire and is revoked on June 30, 2008.

**DATES:** This regulation is effective February 11, 2005. Objections and requests for hearings must be received on or before April 12, 2005.

**ADDRESSES:** To submit a written objection or hearing request follow the detailed instructions as provided in Unit VII. of the **SUPPLEMENTARY INFORMATION.** EPA has established a docket for this action under Docket identification (ID) number OPP-2005-0015. All documents in the docket are listed in the EDOCKET index at <http://www.epa.gov/edocket>. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically in EDOCKET or in hard copy at the Public Information and Records Integrity Branch (PIRIB), Rm. 119, Crystal Mall #2, 1801 S. Bell St., Arlington, VA. This docket facility is open from 8:30 a.m. to 4 p.m., Monday

through Friday, excluding legal holidays. The docket telephone number is (703) 305-5805.

**FOR FURTHER INFORMATION CONTACT:**

Barbara Madden, Registration Division (7505C), Office of Pesticide Programs, Environmental Protection Agency, 1200 Pennsylvania Ave., NW., Washington, DC 20460-0001; telephone number: (703) 305-6463; e-mail address: [madden.barbara@epa.gov](mailto:madden.barbara@epa.gov).

**SUPPLEMENTARY INFORMATION:****I. General Information***A. Does this Action Apply to Me?*

You may be potentially affected by this action if you are an agricultural producer, food manufacturer, or pesticide manufacturer. Potentially affected entities may include, but are not limited to:

- Crop production (NAICS code 111)
- Animal production (NAICS code 112)
- Food manufacturing (NAICS code 311)
- Pesticide manufacturing (NAICS code 32532)

This listing is not intended to be exhaustive, but rather provides a guide for readers regarding entities likely to be affected by this action. Other types of entities not listed in this unit could also be affected. The North American Industrial Classification System (NAICS) codes have been provided to assist you and others in determining whether this action might apply to certain entities. To determine whether you or your business may be affected by this action, you should carefully examine the applicability provisions discussed above. If you have any questions regarding the applicability of this action to a particular entity, consult the person listed under **FOR FURTHER INFORMATION CONTACT**.

*B. How Can I Access Electronic Copies of this Document and Other Related Information?*

In addition to using EDOCKET (<http://www.epa.gov/edocket/>), you may access this **Federal Register** document electronically through the EPA Internet under the “**Federal Register**” listings at <http://www.epa.gov/fedrgstr/>. A frequently updated electronic version of 40 CFR part 180 is available at E-CFR Beta Site Two at <http://www.gpoaccess.gov/ecfr/>.

**II. Background and Statutory Findings**

EPA, on its own initiative, in accordance with sections 408(e) and 408(l)(6) of the Federal Food, Drug, and Cosmetic Act (FFDCA), 21 U.S.C. 346a, is establishing a tolerance for combined