

DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****14 CFR Part 71**

[Docket No. FAA-2005-20065; Airspace
Docket No. 05-ACE-7]

**Modification of Class E Airspace;
Monett, MO**

AGENCY: Federal Aviation
Administration (FAA), DOT.

ACTION: Direct final rule; confirmation of
effective date.

SUMMARY: This document confirms the
effective date of the direct final rule
which revises Class E airspace at
Monett, MO.

EFFECTIVE DATE: 0901 UTC, July 7, 2005.

FOR FURTHER INFORMATION CONTACT:
Brenda Mumper, Air Traffic Division,
Airspace Branch, ACE-520A, DOT
Regional Headquarters Building, Federal
Aviation Administration, 901 Locust,
Kansas City, MO 64106; telephone:
(816) 329-2524.

SUPPLEMENTARY INFORMATION: The FAA
published this direct final rule with a
request for comments in the **Federal
Register** on March 7, 2005 (70 FR
10917). The FAA uses the direct final
rulemaking procedure for a non-
controversial rule where the FAA
believes that there will be no adverse
public comment. This direct final rule
advised the public that no adverse
comments were anticipated, and that
unless a written adverse comment, or a
written notice of intent to submit an
adverse comment, were received within
the comment period, the regulation
would become effective on July 7, 2005.
No adverse comments were received,
and thus this notice confirms that this
direct final rule will become effective on
that date.

Issued in Kansas City, MO on April 22,
2005.

Elizabeth S. Wallis,

*Acting Area Director, Western Flight Services
Operations.*

[FR Doc. 05-8938 Filed 5-4-05; 8:45 am]

BILLING CODE 4910-13-M

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9170]

RIN 1545-BD99

**Section 1374 Effective Dates;
Correction**

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Correcting amendment.

SUMMARY: This document corrects
temporary regulations (TD 9170) that
were published in the **Federal Register**
on Wednesday, December 22, 2004 (69
FR 76612). The document contains
temporary regulations providing
guidance concerning the applicability of
section 1374 to S corporations that
acquire assets in carryover basis
transactions from C corporations on or
after December 27, 1994, and to certain
corporations that terminate S
corporation status and later elect again
to become S corporations.

DATES: This document is effective on
December 22, 2004.

SUPPLEMENTARY INFORMATION:**Background**

The temporary regulations (TD 9170)
that is the subject of this correction are
under section 1374 of the Internal
Revenue Code.

Need for Correction

As published, the temporary
regulations (TD 9170) contain errors that
may prove to be misleading and are in
need of clarification.

List of Subjects 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 * * *

■ **Par. 2.** The section heading and text of
§ 1.1374-8T is revised to read as follows:

**§ 1.1374-8T 1374(d)(8) transactions
(temporary).**

(a)(1) [Reserved]. For further
guidance, see § 1.1374-8(a).

(2) Section 1374(d)(8) applies to any
section 1374(d)(8) transaction, as

defined in paragraph (a)(1) of this
section, that occurs on or after
December 27, 1994, without regard to
the date of the corporation's election to
be an S corporation under section 1362.
(b) through (d) [Reserved]. For further
guidance, see § 1.1374-8(b) through (d).

Cynthia Grigsby,

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

[FR Doc. 05-8912 Filed 5-4-05; 8:45 am]

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DEPARTMENT OF DEFENSE**48 CFR Parts 207, 212, 225, and 252**

[DFARS Case 2003-D087]

**Defense Federal Acquisition
Regulation Supplement; Contractor
Personnel Supporting a Force
Deployed Outside the United States**

AGENCY: Department of Defense (DoD).

ACTION: Final rule.

SUMMARY: DoD has issued a final rule
amending the Defense Federal
Acquisition Regulation Supplement
(DFARS) to address issues related to
contract performance outside the United
States. The rule contains a clause for use
in contracts that require contractor
personnel to deploy with or otherwise
provide support in the theater of
operations to U.S. military forces
deployed outside the United States in
contingency operations, humanitarian
or peacekeeping operations, or other
military operations or exercises
designated by the combatant
commander.

DATES: *Effective Date:* June 6, 2005.

FOR FURTHER INFORMATION CONTACT: Ms.
Amy Williams, Defense Acquisition
Regulations Council, OUSD (AT&L)
DPAP (DAR), IMD 3C132, 3062 Defense
Pentagon, Washington, DC 20301-3062.
Telephone (703) 602-0328; facsimile
(703) 602-0350. Please cite DFARS Case
2003-D087.

SUPPLEMENTARY INFORMATION:**A. Background**

This final rule contains DFARS policy
relating to contracts that require
contractor personnel to deploy with or
otherwise provide support in the theater
of operations to U.S. military forces
deployed outside the United States in
contingency operations, humanitarian
or peacekeeping operations, or military
operations or exercises designated by
the combatant commander. In addition,
as a result of the DFARS Transformation