

**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 \* \* \*

**§ 1.6664–2T [Corrected]**

- 1. Section 1.6664–2T(c)(3)(i)(B) is amended by removing “of an activity” and adding “for an activity” in its place.
- 2. Section 1.6664–2T(c)(3)(ii)(A) is amended by removing “§ 1.6664–2(c)(3)(i)” and adding “§ 1.6664–2T(c)(3)(i)” in its place.
- 3. Section 1.6664–2T(c)(3)(ii)(C) is amended by removing “who is a material advisor (within the meaning of section 6111)” and adding “from any person who gave the taxpayer material aid, assistance, or advice as described in section 6111(b)(1)(A)(i)” in its place.
- 4. Section § 1.6664–2T(c)(5) *Example 3.*, is redesignated as § 1.6664–2T(c)(5) *Example 3 (i)*.
- 5. Newly designated § 1.6664–2T(c)(5) *Example 3.* (i) is amended by removing “2003” and adding “2004” each place it appears.
- 6. The undesignated text in § 1.6664–2T(c)(5) *Example 3.* is designated as § 1.6664–2T(c)(5) *Example 3.* (ii).
- 7. Section 1.6664–2T(c)(5) *Example 4.*, the first sentence is amended by removing “2003” and adding “2004” in its place.
- 8. Section 1.6664–2T(c)(5) *Example 7.*, is redesignated as § 1.6664–2T(c)(5) *Example 7.* (i).
- 9. The undesignated text in § 1.6664–2T(c)(5) *Example 7.* is designated as § 1.6664–2T(c)(5) *Example 7.* (ii).

**Cynthia E. Grigsby,**

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

[FR Doc. 05–12385 Filed 6–22–05; 8:45 am]

**BILLING CODE 4830–01–P**

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

[TD 9186]

RIN 1545–BD42

**Qualified Amended Returns; Correction**

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains corrections to temporary regulations (TD 9186) which were published in the **Federal Register** on Wednesday, March 2, 2005 (70 FR 10037). The temporary regulations modify the rules relating to qualified amended returns by providing additional circumstances that end the period within which a taxpayer may file an amended return that constitutes a qualified amended return.

**DATES:** This correction is effective March 2, 2005.

**FOR FURTHER INFORMATION CONTACT:** Nancy M. Galib, (202) 622–4940 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The temporary regulations (TD 9186) that are the subject of these corrections are under section 6227 of the Internal Revenue Code.

**Need for Correction**

As published, TD 9186 contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the temporary regulations (TD 9186), that were the subject of FR Doc. 05–3950, is corrected as follows:

1. On page 10038, column 2, in the preamble under the paragraph heading “Background”, first full paragraph, line 14, the language, “announced in Notice 2004–38, 2004–24” is corrected to read “announced in Notice 2004–38, 2004–21”.

2. On page 10039, column 1, in the preamble under the paragraph heading “Effect on Other Documents”, first line, the language, “Notice 2004–38 (2004–24 I.R.B. 949)” is corrected to read “Notice 2004–38 (2004–21 I.R.B. 949)”.

**Cynthia E. Grigsby,**

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

[FR Doc. 05–12386 Filed 6–22–05; 8:45 am]

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

[TD 9206]

RIN 1545–BE12

**Information Returns by Donees Relating to Qualified Intellectual Property Contributions; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to temporary regulations (TD 9206) that was published in the **Federal Register** on Monday, May 23, 2005 (70 FR 29450) providing guidance for the filing of information returns by donees relating to qualified intellectual property contributions.

**DATES:** This correction is effective May 23, 2005.

**FOR FURTHER INFORMATION CONTACT:** Donnell M. Rini-Swyers, (202) 622–4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulation (TD 9206) that is the subject of this correction is under section 6050 of the Internal Revenue Code.

**Need for Correction**

As published, TD 9206, contains an error that may prove to be misleading and is 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 \* \* \*

**§ 1.6050L–2T [Corrected]**

■ Section 1.6050L–2T(c)(3) is amended by removing the language “the 90th day

following May 23, 2005.” and adding the language “August 22, 2005.” in its place.

**Cynthia Grigsby,**

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

[FR Doc. 05–12384 Filed 6–22–05; 8:45 am]

BILLING CODE 4830–01–P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9206]

RIN 1545–BE12

**Information Returns by Donees Relating to Qualified Intellectual Property Contributions; Correction**

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains a correction to TD 9206 which was published in the **Federal Register** on Monday, May 23, 2005 (70 FR 29450) providing guidance for the filing of information returns by donees relating to qualified intellectual property contributions.

**DATES:** This correction is effective May 23, 2005.

**FOR FURTHER INFORMATION CONTACT:** Donnell M. Rini-Swyers, (202) 622–4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The temporary regulation (TD 9206) that is the subject of this correction is under section 6050 of the Internal Revenue Code.

**Need for Correction**

As published, TD 9206, contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

■ Accordingly, the publication of the temporary regulations (TD 9206), that was the subject of FR Doc 05–10229, is corrected as follows:

■ On page 29451, column 2, in the preamble under the paragraph heading “*Explanation of Provisions*”, third full paragraph, line 8, the language, “Notice 2005–XX issued thereunder.” is corrected to read “Notice 2005–41,

2005–23, I.R.B. 1203, issued thereunder.”.

**Cynthia Grigsby,**

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

[FR Doc. 05–12403 Filed 6–22–05; 8:45 am]

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**DEPARTMENT OF LABOR**

**Mine Safety and Health Administration**

RIN 1219–AB33

**30 CFR Parts 72 and 75**

**Emergency Evacuations**

**AGENCY:** Mine Safety and Health Administration (MSHA), Labor.

**ACTION:** Final rule; correcting amendments.

**SUMMARY:** This document makes correcting amendments to four existing standards that are affected by an MSHA rulemaking concerning emergency evacuations in underground coal mines. The rule revised and renumbered an existing standard, but did not update cross-references to that standard. This document updates these cross-references, and makes a non-substantial correction to the wording in a separate reference.

**DATES:** Effective June 23, 2005.

**FOR FURTHER INFORMATION CONTACT:** Rebecca J. Smith, Acting Director, Office of Standards, Regulations, and Variances, MSHA, 1100 Wilson Blvd., Room 2313, Arlington, Virginia 22209–3939, [smith.rebecca@dol.gov](mailto:smith.rebecca@dol.gov), (202) 693–9440 (telephone), (202) 693–9441 (facsimile). This document is available at <http://www.msha.gov>.

**SUPPLEMENTARY INFORMATION:**

**Administrative Procedure Act**

MSHA has determined that public notice and comment is unnecessary for this action. The correcting amendments contained in this final rule replace outdated references to § 75.1101–23, which no longer exists, with correct references to § 75.1502 and are non-substantive in nature. Accordingly, for “good cause” under the Administrative Procedure Act (APA), 5 U.S.C. 553(b)(3)(B), MSHA finds that notice and comment procedures are unnecessary in this action. For the same reason, it has been determined that in accordance with 5 U.S.C. 553(d), there is good cause to make these changes effective on the date of publication in the **Federal Register**.

**Background**

On December 12, 2002 (67 FR 76658), MSHA published an emergency temporary standard (ETS) to address dangers to which underground coal miners are exposed during mine fire, explosion, and gas or water inundation emergencies.

Section 101(b) of the Federal Mine Safety and Health Act of 1977 specifies that an ETS also serves as a proposed rule, and requires publication of the final rule within nine months after the ETS is published. The final rule, published on September 9, 2003 (68 FR 53037), created §§ 75.1501 (Emergency evacuations) and 75.1502 (Mine emergency evacuation and firefighting program of instruction); amended § 48.8 (Annual refresher training of miners; minimum courses of instruction; hours of instruction), and removed § 75.1101–23 (Program of instruction; location and use of fire fighting equipment; location of escapeways, exits and routes of travel; evacuation procedures; fire drills).

Section 75.1502 was derived from § 75.1101–23 and applies to all mine emergencies resulting from fire, explosion, or gas or water inundation. Additionally, § 75.1502 provides that before any MSHA-approved revision to the emergency evacuation and firefighting program of instruction is implemented, persons affected by the revision must be instructed about any new provisions.

Cross-references to formerly existing § 75.1101–23 are still contained in §§ 72.502(c), (Requirements for nonpermissible light-duty diesel-powered equipment other than generators and compressors); 75.383(c), (Escapeway maps and drills); 75.1908(d), (Nonpermissible diesel-powered equipment; categories); and 75.1912(c), (Fire suppression systems for permanent underground diesel fuel storage facilities). The updates to these cross-references were inadvertently omitted from the rule. On February 23, 2004 a **Federal Register** notice (69 FR 8107) corrected § 75.1714–2(e), (Self-rescue devices; use and location requirements) by replacing the outdated cross-reference to § 75.1101–23 with a cross-reference to § 75.1502. This document updates the remaining cross-references.

Additionally, this document revises § 72.502(a) by replacing the word “part” with the word “chapter” to correctly identify the reference to § 75.1908(d).