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(c) The additive may be used as follows:

(1) At levels not to exceed 100 International Units (IU) per 240 milliliters (mL) in 100 percent fruit juices (as defined under § 170.3(n)(35) of this chapter) that are fortified with greater than or equal to 33 percent of the reference daily intake (RDI) of calcium per 240 mL, excluding fruit juices that are specially formulated or processed for infants.

(2) At levels not to exceed 100 IU per 240 mL in fruit juice drinks (as defined under § 170.3(n)(35) of this chapter) that are fortified with greater than or equal to 10 percent of the RDI of calcium per 240 mL, excluding fruit juice drinks that are specially formulated or processed for infants.

(3) At levels not to exceed 140 IU per 240 mL (prepared beverage) in soy-protein based meal replacement beverages (powder or liquid) that are represented for special dietary use in reducing or maintaining body weight in accordance with § 105.66 of this chapter.

(4) At levels not to exceed 100 IU per 40 grams in meal replacement bars or other-type bars that are represented for special dietary use in reducing or maintaining body weight in accordance with § 105.66 of this chapter.

Dated: June 20, 2005.

Jeffrey Shuren,

Assistant Commissioner for Policy.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9207]

RIN 1545-AX93

Assumption of Partner Liabilities; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document corrects final regulation (TD 9207) that were published in the **Federal Register** on Thursday, May 26, 2005 (70 FR 30334). The final regulation relates to the definition of liabilities under section 752 of the Internal Revenue Code.

DATES: This correction is effective on May 26, 2005.

FOR FURTHER INFORMATION CONTACT: Laura Fields (202) 622-3050 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9207) that is the subject of this correction are under sections 358, 704, 705, 737 and 752 of the Internal Revenue Code.

Need for Correction

As published, TD 9207 contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

■ Accordingly, the publication of the final regulations (TD 9207), that was the subject of FR Doc. 05-10266, is corrected as follows:

■ On page 30337, column 3, that paragraph heading “4. *Section 752-7 Liability*”, the language “4. *Section 752-7 Liability*” is corrected to read “4. *Section 1.752-7 Liability*”.

Cynthia Grigsby,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 26 and 602

[TD 9208]

RIN 1545-BB54

Election Out of GST Deemed Allocations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulation.

SUMMARY: This document contains final regulations providing guidance for making the election under section 2632(c)(5)(A)(i) of the Internal Revenue Code to not have the deemed allocation of unused generation-skipping transfer (GST) tax exemption under section 2632(c)(1) apply with regard to certain transfers to a GST trust, as defined in section 2632(c)(3)(B). The final regulations also provide guidance for making the election under section 2632(c)(5)(A)(ii) to treat a trust as a GST trust. The regulations primarily affect individuals.

DATES: Effective Date: The regulations are effective June 29, 2005.

Applicability Date: For dates of applicability, see § 26.2632-1(e).

FOR FURTHER INFORMATION CONTACT: Mayer R. Samuels, (202) 622-3090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545-1892.

The collection of information in these final regulations is in § 26.2632-1(b)(2)(iii) and (b)(3). This information is required by the IRS for taxpayers who elect to have the automatic allocation rules not apply to the current transfer and/or to future transfers to the trust or to terminate such election. This information is also required by the IRS for taxpayers who elect to treat trusts described in section 2632(c)(3)(B)(i) through (vi) as GST trusts or to terminate such election.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

Books or records relating to this collection of information must be