

227–1149. Before using any approved AMOC on any airplane to which the AMOC applies, notify your principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards District Office. The AMOC approval letter must specifically reference this AD.

(2) *Airworthy Product*: For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

(3) *Reporting Requirements*: For any reporting requirement in this AD, under the provisions of the Paperwork Reduction Act, the Office of Management and Budget (OMB) has approved the information collection requirements and has assigned OMB Control Number 2120–0056.

#### Related Information

(h) Refer to MCAI European Union Airworthiness Directive 2008–0212, dated December 4, 2008; and Airbus Mandatory Service Bulletin A310–53–2124, Revision 02, dated May 22, 2008; for related information.

#### Material Incorporated by Reference

(i) You must use Airbus Mandatory Service Bulletin A310–53–2124, Revision 02, dated May 22, 2008, to do the actions required by this AD, unless the AD specifies otherwise.

(1) The Director of the Federal Register approved the incorporation by reference of Airbus Service Bulletin A310–53–2124, Revision 02, dated May 22, 2008, under 5 U.S.C. 552 (a) and 1 CF part 51.

(2) For service information identified in this AD, contact Airbus SAS—EAW (Airworthiness Office), 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France; telephone +33 5 61 93 36 96; fax +33 5 61 93 44 51; e-mail: [account.airworth-eas@airbus.com](mailto:account.airworth-eas@airbus.com); Internet <http://www.airbus.com>.

(3) You may review copies of the service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington. For information on the availability of this material at the FAA, call 425–227–1221 or 425–227–1152.

(4) You may also review copies of the service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at 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).

Issued in Renton, Washington, on August 24, 2009.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9456]

RIN 1545–BI78, 1545–BI79, 1545–BI80

#### Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangible Property; Apportionment of Stewardship Expense; Correction

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to final regulations (TD 9456) that were published in the *Federal Register* on Tuesday, August 4, 2009 (74 FR 38830) providing guidance regarding the treatment of controlled services transactions under section 482 and the allocation of income from intangible property, in particular with respect to contributions by a controlled party to the value of intangible property owned by another controlled party. These final regulations modify regulations under section 861 concerning stewardship expenses to be consistent with the changes made to the guidance under section 482.

**DATES:** This correction is effective on September 9, 2009, and is applicable on August 4, 2009.

**FOR FURTHER INFORMATION CONTACT:** Carol B. Tan or Gregory A. Spring, (202) 435–5265 for matters relating to section 482, or Richard L. Chewning, (202) 622–3850 for matters relating to stewardship expenses (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this document are under sections 482, 861, 6038, and 6662 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9456) contain 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 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.** Section 1.482–1 is amended by revising the last sentence of paragraph (d)(3)(v) to read as follows:

#### § 1.482–1 Allocation of income and deductions among taxpayers.

\* \* \* \* \*

(d) \* \* \*

(3) \* \* \*

(v) \* \* \* For guidance concerning the

specific comparability considerations applicable to transfers of tangible and intangible property and performance of services, *see* §§ 1.482–3 through 1.482–6 and § 1.482–9; *see also* §§ 1.482–3(f), 1.482–4(f)(4), and 1.482–9(m), dealing with the coordination of intangible and tangible property and performance of services rules.

■ **Par. 3.** Section 1.482–6 is amended by revising the third sentence of paragraph (c)(3)(i)(B)(1) to read as follows:

#### § 1.482–6 Profit split method.

\* \* \* \* \*

(c) \* \* \*

(3) \* \* \*

(i) \* \* \*

(B) \* \* \*

(1) \* \* \* Thus, in cases where such

nonroutine contributions are present, there normally will be an unallocated residual profit after the allocation of income described in paragraph (c)(3)(i)(A) of this section. \* \* \*

■ **Par. 4.** Section 1.482–8 is amended by revising the second sentence of paragraph (b) *Example 10*. (iv) to read as follows:

#### § 1.482–8 Examples of the best method rule.

\* \* \* \* \*

(b) \* \* \*

*Example 10.* \* \* \*

(iv) \* \* \* A functional analysis indicates that USSub's activities to promote Product Y in year 4 are similar to activities performed by Agency A during years 1 through 3 under the contract with USSub. \* \* \*

\* \* \* \* \*

■ **Par. 5.** Section 1.482–9 is amended as follows:

■ 1. The last sentence of paragraph

(b)(8) *Example 22*. (i) is revised.

■ 2. Paragraphs (b)(8) *Example 23*. (ii) second occurrence, (b)(8) *Example 23*. (iii), and (b)(8) *Example 23*. (iv) are

redesignated as paragraphs (b)(8)

*Example 23*. (iii), (b)(8) *Example 23*.

(iv), and (b)(8) *Example 23*. (v).

■ 3. The table of paragraph (e)(4)

*Example 4*. (ii) is revised.

■ 4. The last sentence of paragraph (g)(2) Example 2. (iii) is revised.

■ 5. The table of paragraph (k)(3) Example 2. (iii) is revised.

The revisions read as follows:

**§ 1.482-9 Methods to determine taxable income in connection with a controlled services transaction.**

\* \* \* \* \*

(b) \* \* \*

(8) \* \* \*

Example 22. (i) \* \* \* Company P's total services cost for services A, B, C, and D charged within the group is 100.

\* \* \* \* \*

(e) \* \* \*

(4) \* \* \*

Example 4. \* \* \*

(ii) \* \* \*

Category	Rate
Project managers .....	\$100 per hour.
Technical staff .....	\$75 per hour.

\* \* \* \* \*

(g) \* \* \*

(2) \* \* \*

Example 2. \* \* \*

(iii) \* \* \* In an effort to submit a winning bid to secure the contract, Company B points to its Level 2 license and its record of successful completion of projects, and also demonstrates to Country 2 government that it has access to substantial technical expertise pertaining to processing of Level 1 waste.

\* \* \* \* \*

(k) \* \* \*

(3) \* \* \*

Example 2. \* \* \*

(iii) \* \* \*

Company	A	B	Total
Allocation .....	400/500	100/500	.....
Amount .....	80	20	100

\* \* \* \* \*

■ Par. 6. Section 1.861-8 is amended by revising the fourth sentence of paragraph (g). Example 17. (ii)(A) to read as follows:

**§ 1.861-8 Computation of taxable income from sources within the United States and from other sources and activities.**

\* \* \* \* \*

(g) \* \* \*

Example 17. \* \* \*

(ii) \* \* \*

(A) \* \* \* For purposes of applying the foreign tax credit limitation, the statutory grouping is general category gross income from sources without the United States and the residual grouping is gross income from sources with in the United States. \* \* \*

\* \* \* \* \*

LaNita Van Dyke,

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 Part 1**

[TD 9456]

RIN 1545-B178, 1545-B179, 1545-B180

**Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangible Property; Apportionment of Stewardship Expense; Correction**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations (TD 9456) that were published in the **Federal Register** on Tuesday, August 4, 2009 (74 FR 38830) providing guidance regarding the treatment of controlled services transactions under section 482 and the allocation of income from intangible property, in particular with respect to contributions by a controlled party to the value of intangible property owned by another controlled party. These final regulations modify regulations under section 861 concerning stewardship expenses to be consistent with the changes made to the guidance under section 482.

**DATES:** This correction is effective on September 9, 2009, and is applicable on August 4, 2009.

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**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this document are under sections 482, 861, 6038, and 6662 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9456) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (TD 9456), which was the subject of FR Doc. E9-18326, is corrected as follows:

1. On page 38830, column 1, in the title, the language "Treatment of

Services Under Section 482; Allocation of Income and Deductions From Intangible Property; Stewardship Expense" is corrected to read "Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangible Property; Apportionment of Stewardship Expense".

2. On page 38830, column 3, in the preamble, under the paragraph heading "Background", first paragraph of the column, third line from the bottom of the paragraph, the language "years after December 31, 2006) as the" is corrected to read "years beginning after December 31, 2006) as the".

3. On page 38832, column 1, in the preamble, under the paragraph heading "e. Business Judgment Rule", first paragraph, eleventh line, the language "one or more trades or business of the" is corrected to read "one or more trades or businesses of the".

4. On page 38833, column 1, in the preamble, under the paragraph heading "g. Shared Services Arrangements", second paragraph, fifth line, the language "under an SSA to the service provider" is corrected to read "under a SSA to the service provider".

5. On page 38835, column 2, in the preamble, under the paragraph heading "7. Controlled Services Transactions and Shareholder Activities—Treas. Reg. § 1.482-9(l)", second paragraph of the column, lines 1 and 2 from the bottom of the paragraph, the language "aggregate activity; rather than a component activity-by-activity basis." is corrected to read "aggregate-activity basis; rather than a component activity-by-activity basis."

6. On page 38835, column 3, in the preamble, under the paragraph heading "b. Global Dealing Operations", last line of the paragraph, the language "of global