

APPENDIX A TO PART 11—FEE SCHEDULE FOR FY 2020—Continued

State	County	Fee/acre/yr
	Campbell	10.53
	Carbon	10.23
	Converse	6.87
	Crook	16.15
	Fremont	15.83
	Goshen	14.14
	Hot Springs	12.71
	Johnson	11.05
	Laramie	13.08
	Lincoln	32.75
	Natrona	11.35
	Niobrara	9.76
	Park	25.49
	Platte	13.08
	Sheridan	14.99
	Sublette	24.47
	Sweetwater	3.68
	Teton	57.88
	Uinta	13.37
	Washakie	16.15
	Weston	8.51

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 25

[TD 9884]

RIN 1545-B072

Estate and Gift Taxes; Difference in the Basic Exclusion Amount

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to Treasury Decision 9884, which was published in the **Federal Register** for Tuesday, November 26, 2019. Treasury Decision 9884 contained final regulations addressing the effect of recent legislative changes to the basic exclusion amount allowable in computing Federal gift and estate taxes. The final regulations affect donors of gifts made after 2017 and the estates of decedents dying after 2017.

DATES:

Effective Date: These final regulations are effective on and after February 6, 2020.

Applicability Date: For date of applicability, see § 20.2010-1(f)(2).

FOR FURTHER INFORMATION CONTACT: John D. MacEachen, (202) 317-6859 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulation (TD 9884) that is the subject of this correction is under section 2010 of the Internal Revenue Code.

Need for Correction

As published November 26, 2019 (84 FR 64995), the final regulation (TD 9884; FR Doc. 2019-25601) contained an omission that may prove misleading and therefore should be corrected.

List of Subjects in 26 CFR Part 25

Gift taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 25 is corrected by making the following corrective amendment:

PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954

■ **Par. 1.** The authority citation for part 25 continues to read in part as follows:

Authority: 26 U.S.C. 7805.

* * * * *

§ 25.2505-2 [Amended]

■ **Par. 2.** Section 25.2505-2 is amended by removing “§ 20.2010-1(d)(5)” wherever it appears and adding in its place “§ 20.2010-1(e)(5)”.

Martin V. Franks,

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

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 1288

[Docket ID: DOD-2018-OS-0066]

RIN 0790-AK15

Registration of Privately Owned Motor Vehicles

AGENCY: Defense Logistics Agency (DLA), DoD.

ACTION: Final rule.

SUMMARY: This part was established to prescribe the Department of Defense (DoD) policy and procedures for the registration, inspection, and marking of privately owned vehicles (POV) on Defense Logistics Agency (DLA) activities. Since the requirement to register, inspect, and mark privately-owned vehicles on DLA activities was rescinded in 2012, the need for this part no longer exists, and it should be removed from the CFR.

DATES: This rule is effective on February 6, 2020.

FOR FURTHER INFORMATION CONTACT: Bruce A. Thomas, Deputy Staff Director, Security & Emergency Services, DLA Installation Management, 571-767-1279.

SUPPLEMENTARY INFORMATION: It has been determined that publication of this CFR part removal for public comment is impracticable, unnecessary, and contrary to public interest since it is based on removing obsolete DoD policies and procedures.

DLA activities historically registered and marked vehicles accessing DLA