

a. Airplanes with passenger capacities of 19 or less,

b. Airplanes that do not have § 25.853, Amendment 25–61 or later, in their certification basis and do not need to comply with the requirements of § 121.312, and

c. Airplanes exempted from § 25.853, Amendment 25–61 or later.

4. Only airplanes associated with new seat-certification programs approved after the effective date of these special conditions will be affected by the requirements in these special conditions. Previously certificated interiors on the existing airplane fleet, and follow-on deliveries of airplanes with previously certificated interiors, are not affected.

Issued in Renton, Washington, on July 27, 2010.

Ali Bahrami,

Manager, Transport Airplane Directorate,
Aircraft Certification Service.

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DEPARTMENT OF STATE

22 CFR Part 120

RIN 1400–AC63

[Public Notice: 7075]

Amendment to the International Traffic in Arms Regulations: Commodity Jurisdiction

AGENCY: Department of State.

ACTION: Final rule.

SUMMARY: The Department of State is amending the International Traffic in Arms Regulations (ITAR) to address electronic submission of a request for a commodity jurisdiction determination using “Commodity Jurisdiction (CJ) Determination Form” (Form DS–4076).

DATES: *Effective Date:* This rule is effective August 4, 2010.

FOR FURTHER INFORMATION CONTACT: Director Charles Shotwell, Office of Defense Trade Controls Policy, Department of State, Telephone (202) 663–2792 or Fax (202) 261–8199; E-mail DDTCResponseTeam@state.gov. ATTN: Regulatory Change, Part 120.

SUPPLEMENTARY INFORMATION: A new form entitled “Commodity Jurisdiction (CJ) Determination Form” (Form DS–4076) has been added to the listing of forms at 22 CFR 120.28(a)(8). This form was made available via the Directorate of Defense Trade Controls’ (DDTC) Web site (<http://www.pmdtdc.state.gov>) for public use on a trial basis (as well as comment) on September 30, 2009. As

already noted in form DS–4076, information contained in the description block (Block 5) (exclusive of information legitimately identified as proprietary in Block 15) will be used in DDTC’s published Commodity Jurisdiction determinations list, to be available on the DDTC Web site. Also, 22 CFR 120.4(a) is amended to state that the “Commodity Jurisdiction (CJ) Determination Form” must be electronically submitted to DDTC. For twenty-nine (29) days after the effective date of this final rule, a request for a commodity jurisdiction determination may be submitted electronically or via a paper format. After thirty (30) days from the effective date of this final rule, electronic submission via the “Commodity Jurisdiction (CJ) Determination Form” (Form DS–4076) will be mandatory. Additionally, § 120.4(c) was amended to eliminate the instruction to submit seven collated sets of supporting documentation.

Regulatory Analysis and Notices

Administrative Procedure Act

This amendment involves a foreign affairs function of the United States and, therefore, is not subject to the procedures contained in 5 U.S.C. 553 and 554.

Regulatory Flexibility Act

Since this amendment involves a foreign affairs function of the United States, it does not require analysis under the Regulatory Flexibility Act.

Unfunded Mandates Reform Act of 1995

This amendment does not involve a mandate that will result in the expenditure by State, local, and Tribal governments, in the aggregate, or by the private sector, of \$100 million or more in any year and it will not significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

Executive Order 13175

The Department has determined that this rulemaking will not have Tribal implications, will not impose substantial direct compliance costs on Indian Tribal governments, and will not pre-empt Tribal law. Accordingly, the requirements of Section 5 of Executive Order 13175 do not apply to this rulemaking.

Small Business Regulatory Enforcement Fairness Act of 1996

This amendment has been found not to be a major rule within the meaning

of the Small Business Regulatory Enforcement Fairness Act of 1996.

Executive Orders 12372 and 13132

This amendment will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with Executive Order 13132, it is determined that this amendment does not have sufficient federalism implications to require consultations or warrant the preparation of a federalism summary impact statement. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities do not apply to this amendment.

Executive Order 12866

This amendment is exempt from review under Executive Order 12866, but has been reviewed internally by the Department of State to ensure consistency with the purposes thereof.

Executive Order 12988

The Department of State has reviewed the proposed regulations in light of sections 3(a) and 3(b)(2) of Executive Order 12988 to eliminate ambiguity, minimize litigation, establish clear legal standards, and reduce burden.

Paperwork Reduction Act

This collection was approved under OMB Control Number 1405–0163. This rule does not impose any new reporting or recordkeeping requirements subject to the Paperwork Reduction Act, 44 U.S.C. Chapter 35.

List of Subjects in 22 CFR Part 120

Arms and munitions, Classified information, Exports.

■ Accordingly, for the reasons set forth above, Title 22, Chapter I, Subchapter M, part 120 is amended as follows:

PART 120—PURPOSE AND DEFINITIONS

■ 1. The authority citation for part 120 continues to read as follows:

Authority: Secs. 2, 38, and 71, Pub. L. 90–629, 90 Stat. 744 (22 U.S.C. 2752, 2778, 2797); 22 U.S.C. 2794; E.O. 11958, 42 FR 4311; E.O. 13284, 68 FR 4075; 3 CFR, 1977 Comp. p. 79; 22 U.S.C. 2651a; Pub. L. 105–261, 112 Stat. 1920.

■ 2. Section 120.4 is amended by revising paragraphs (a) and (c) to read as follows:

§ 120.4 Commodity jurisdiction.

(a) The commodity jurisdiction procedure is used with the U.S. Government if doubt exists as to whether an article or service is covered by the U.S. Munitions List. It may also be used for consideration of a redesignation of an article or service currently covered by the U.S. Munitions List. The Department must provide notice to Congress at least 30 days before any item is removed from the U.S. Munitions List. Upon electronic submission of a Commodity Jurisdiction (CJ) Determination Form (Form DS-4076), the Directorate of Defense Trade Controls shall provide a determination of whether a particular article or service is covered by the U.S. Munitions List. The determination, consistent with §§ 120.2, 120.3, and 120.4, entails consultation among the Departments of State, Defense, Commerce, and other U.S. Government agencies and industry in appropriate cases.

* * * * *

(c) Requests shall identify the article or service, and include a history of this product's design, development, and use. Brochures, specifications, and any other documentation related to the article or service should be submitted as electronic attachments per the instructions for Form DS-4076.

* * * * *

■ 3. Section 120.28 is amended by adding paragraph (a)(8) to read as follows:

§ 120.28 Listing of forms referred to in this subchapter.

* * * * *

(a) * * *

(8) Commodity Jurisdiction (CJ) Determination Form (Form DS-4076).

* * * * *

Dated: July 15, 2010.

Ellen O. Tauscher,
Under Secretary, Arms Control and International Security, Department of State.
[FR Doc. 2010-19136 Filed 8-3-10; 8:45 am]
BILLING CODE 4710-25-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 53 and 54

[TD 9492]

RIN 1545-BG18

Excise Taxes on Prohibited Tax Shelter Transactions and Related Disclosure Requirements; Disclosure Requirements With Respect to Prohibited Tax Shelter Transactions; Requirement of Return and Time for Filing; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains correcting amendments to IRS regulations providing guidance under 4965 of the Internal Revenue Code, relating to entity-level and manager-level excise taxes with respect to prohibited tax shelter transactions to which tax-exempt entities are parties; sections 6033(a)(2) and 6011(g), relating to certain disclosure obligations with respect to such transactions; and sections 6011 and 6071, relating to the requirement of a return and time for filing with respect to section 4965 taxes. These errors were made when the agency published final regulations (TD 9492) in the **Federal Register** on Tuesday, July 6, 2010 (75 FR 38700).

DATES: This correction is effective on August 4, 2010, and is applicable on July 6, 2010.

FOR FURTHER INFORMATION CONTACT: For questions concerning these regulations, contact Benjamin Akins at (202) 622-1124 or Michael Blumenfeld at (202) 622-6070. For questions specifically relating to qualified pension plans, individual retirement accounts, and similar tax-favored savings arrangements, contact Cathy Pastor at (202) 622-6090 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9492) that are the subject of this document are under sections 4965, 6011 and 6071 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9492) contain errors that may prove to be misleading and are in need of clarification.

List of Subjects

26 CFR Part 53

Excise taxes, Foundations, Investments, Lobbying, Reporting and recordkeeping requirements.

26 CFR Part 54

Excise taxes, Pensions, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR parts 53 and 54 are corrected by making the following correcting amendments:

PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

■ **Paragraph 1.** The authority citation for part 53 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 53.4965-2 is amended by revising paragraphs (c)(6)(i) and (c)(6)(i)(C) to read as follows:

§ 53.4965-2 Covered tax-exempt entities.

* * * * *

(c) * * *

(6) * * *

(i) Individual retirement plans defined in section 408(a) and (b), including—

(A) * * *

(B) * * *

(C) Deemed individual retirement accounts or annuities (IRAs) qualified under a qualified plan (deemed IRAs) under section 408(q); and

* * * * *

■ **Par. 3.** Section 53.4965-5 is amended by revising the first sentence of paragraph (c)(4) *Example* to read as follows:

§ 53.4965-5 Entity managers and related definitions.

* * * * *

(c) * * *

(4) * * *

Example. In a sale-in, lease-out (SILO) transaction described in Notice 2005-13 (2005-1 CB 630), X, which is a non-plan entity, has purported to sell property to Y, a taxable entity and lease it back for a term of years. * * *

* * * * *

■ **Par. 4.** Section 53.4965-8 is amended by revising the first sentence of paragraph (e) and the second sentence of paragraph (f) *Example 1.* (iii) to read as follows:

§ 53.4965-8 Definition of net income and proceeds and standard for allocating net income or proceeds to various periods.

* * * * *

(e) *Allocation to pre-and post-listing periods.* If a transaction other than a