

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).

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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).

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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