

[FR Doc. 05-7211 Filed 4-8-05; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9191]

RIN 1545-BD16

Time and Manner of Making Section 163(d)(4)(B) Election To Treat Qualified Dividend Income as Investment Income; Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to final regulations and removal of temporary regulations.**SUMMARY:** This document contains corrections to final regulations that were published in the *Federal Register* on March 18, 2005 (70 FR 13100) relating to an election that may be made by noncorporate taxpayers to treat qualified dividend income as investment income for purposes of calculating the deduction for investment interest.**DATES:** This correction is effective March 18, 2005.**FOR FURTHER INFORMATION CONTACT:** Amy Pfalzgraf (202) 622-4950 (not a toll-free number).**SUPPLEMENTARY INFORMATION:****Background**

The final regulations that are the subject of this correction are under section 163(d) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9191) contain an error which may prove to be misleading and is in need of clarification.

Correction of Publication

■ Accordingly, the publication of the final regulations (TD 9191), which were the subject of FR Doc. 05-5433, is corrected as follows:

On page 13101, column 1, second signature block, the title "Acting Assistant Secretary of the Treasury." is corrected to read "Acting Deputy Assistant Secretary of the Treasury."

Cynthia E. Grigsby,

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

[FR Doc. 05-7097 Filed 4-8-05; 8:45 am]

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DEPARTMENT OF DEFENSE**Department of the Army****32 CFR Part 527**

RIN 0702-AA48

Personal Check Cashing Control and Abuse Prevention**AGENCY:** Department of the Army, DoD.**ACTION:** Final rule; removal.**SUMMARY:** This action removes 32 CFR Part 527, Personnel Check Cashing Control and Abuse Prevention, published in the *Federal Register*, May 27, 1988 (53 FR 19286). The rule is being removed because it is obsolete and no longer governs policies to control and prevent abuse of check-cashing privileges on Army installations. The program responsibility has been transferred to the Office of the Comptroller of the Department of Defense.**DATES:** Effective April 11, 2005.**ADDRESSES:** U.S. Army Records Management and Declassification Agency (AHRC-PDD-RP), Casey Building, Room 102, 7701 Telegraph Road, Alexandria, VA 22315-3860.**FOR FURTHER INFORMATION CONTACT:** Ms. Brenda Bowen, (703) 428-6422.**SUPPLEMENTARY INFORMATION:** The responsibility for this program was originally with the Department of the Army and was published as 32 CFR part 527. The program responsibility was transferred to the Office of the Comptroller of the Department of Defense and is now covered by the DoD Financial Management Regulation (DoDFMR), Volume 5, chapter 4 which replaces the requirements formerly set forth. Therefore, to avoid confusion with the public, 32 CFR part 527 is removed.**List of Subjects in 32 CFR Part 527**

Personal check cashing control and Abuse prevention.

PART 527—[REMOVED]

■ Accordingly, for reasons stated in the preamble, under the authority of 5 U.S.C. 5511-5512; 37 U.S.C. 1007; 18 U.S.C. 1382; Articles 123a, 133, and 134, Uniform Code of Military Justice (UCMJ), 32 CFR part 527, *Personal Check Cashing Control and Abuse Prevention*, is removed in its entirety.

Brenda S. Bowen,

Army Federal Register Liaison Officer.

[FR Doc. 05-7164 Filed 4-8-05; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[CGD08-05-018]

RIN 1625-AA09

Drawbridge Operation Regulations; Upper Mississippi River, Fort Madison, IA**AGENCY:** Coast Guard, DHS.**ACTION:** Notice of temporary deviation from regulations.**SUMMARY:** The Commander, Eighth Coast Guard District has issued a temporary deviation from the regulation governing the operations of the Fort Madison Drawbridge, mile 383.9, Fort Madison, Iowa across the Upper Mississippi River. This deviation allows the bridge to remain closed to navigation for 8-hour and 4-hour time periods from July 16 to July 18, 2005, and from July 23 to July 25, 2005. The deviation is necessary to allow time for making repairs of critical structural components essential to the continued safe operation of the drawbridge.**DATES:** This temporary deviation is effective from 6 a.m., July 16, 2005 to 6 a.m., July 25, 2005.**ADDRESSES:** Materials referred to in this document are available for inspection or copying at Room 2.107F in the Robert A. Young Federal Building, 1222 Spruce Street, St. Louis, MO 63103-2832, between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The Bridge Administration Branch maintains the public docket for this temporary deviation.**FOR FURTHER INFORMATION CONTACT:** Roger K. Wiebusch, Bridge Administrator, (314) 539-3900, extension 2378.**SUPPLEMENTARY INFORMATION:** The Burlington Northern and Santa Fe Railway Company requested a temporary deviation to allow time to conduct repairs to the Fort Madison Drawbridge, mile 383.9 at Fort Madison, Iowa across the Upper Mississippi River. The Fort Madison Drawbridge currently operates in accordance with 33 CFR 117.5 which requires the drawbridge to open promptly and fully for passage of vessels when a request to open is given in accordance with 33 CFR 117, subpart A. This deviation will be enforced from 6 a.m., July 16, 2005 to 6 a.m., July 18, 2005 and from 6 a.m., July 23, 2005 to 6 a.m., July 25, 2005. During this enforcement period the bridge will remain closed to navigation