

**DEPARTMENT OF TRANSPORTATION****Federal Aviation Administration****14 CFR Part 71**

[Docket No. FAA-2005-20065; Airspace  
Docket No. 05-ACE-7]

**Modification of Class E Airspace;  
Monett, MO**

**AGENCY:** Federal Aviation  
Administration (FAA), DOT.

**ACTION:** Direct final rule; confirmation of  
effective date.

**SUMMARY:** This document confirms the  
effective date of the direct final rule  
which revises Class E airspace at  
Monett, MO.

**EFFECTIVE DATE:** 0901 UTC, July 7, 2005.

**FOR FURTHER INFORMATION CONTACT:**  
Brenda Mumper, Air Traffic Division,  
Airspace Branch, ACE-520A, DOT  
Regional Headquarters Building, Federal  
Aviation Administration, 901 Locust,  
Kansas City, MO 64106; telephone:  
(816) 329-2524.

**SUPPLEMENTARY INFORMATION:** The FAA  
published this direct final rule with a  
request for comments in the **Federal  
Register** on March 7, 2005 (70 FR  
10917). The FAA uses the direct final  
rulemaking procedure for a non-  
controversial rule where the FAA  
believes that there will be no adverse  
public comment. This direct final rule  
advised the public that no adverse  
comments were anticipated, and that  
unless a written adverse comment, or a  
written notice of intent to submit an  
adverse comment, were received within  
the comment period, the regulation  
would become effective on July 7, 2005.  
No adverse comments were received,  
and thus this notice confirms that this  
direct final rule will become effective on  
that date.

Issued in Kansas City, MO on April 22,  
2005.

**Elizabeth S. Wallis,**

*Acting Area Director, Western Flight Services  
Operations.*

[FR Doc. 05-8938 Filed 5-4-05; 8:45 am]

**BILLING CODE 4910-13-M**

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

[TD 9170]

RIN 1545-BD99

**Section 1374 Effective Dates;  
Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document corrects  
temporary regulations (TD 9170) that  
were published in the **Federal Register**  
on Wednesday, December 22, 2004 (69  
FR 76612). The document contains  
temporary regulations providing  
guidance concerning the applicability of  
section 1374 to S corporations that  
acquire assets in carryover basis  
transactions from C corporations on or  
after December 27, 1994, and to certain  
corporations that terminate S  
corporation status and later elect again  
to become S corporations.

**DATES:** This document is effective on  
December 22, 2004.

**SUPPLEMENTARY INFORMATION:****Background**

The temporary regulations (TD 9170)  
that is the subject of this correction are  
under section 1374 of the Internal  
Revenue Code.

**Need for Correction**

As published, the temporary  
regulations (TD 9170) contain errors that  
may prove to be misleading and are in  
need of clarification.

**List of Subjects 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.** The section heading and text of  
§ 1.1374-8T is revised to read as follows:

**§ 1.1374-8T 1374(d)(8) transactions  
(temporary).**

(a)(1) [Reserved]. For further  
guidance, see § 1.1374-8(a).

(2) Section 1374(d)(8) applies to any  
section 1374(d)(8) transaction, as

defined in paragraph (a)(1) of this  
section, that occurs on or after  
December 27, 1994, without regard to  
the date of the corporation's election to  
be an S corporation under section 1362.  
(b) through (d) [Reserved]. For further  
guidance, see § 1.1374-8(b) through (d).

**Cynthia Grigsby,**

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

[FR Doc. 05-8912 Filed 5-4-05; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF DEFENSE****48 CFR Parts 207, 212, 225, and 252**

[DFARS Case 2003-D087]

**Defense Federal Acquisition  
Regulation Supplement; Contractor  
Personnel Supporting a Force  
Deployed Outside the United States**

**AGENCY:** Department of Defense (DoD).

**ACTION:** Final rule.

**SUMMARY:** DoD has issued a final rule  
amending the Defense Federal  
Acquisition Regulation Supplement  
(DFARS) to address issues related to  
contract performance outside the United  
States. The rule contains a clause for use  
in contracts that require contractor  
personnel to deploy with or otherwise  
provide support in the theater of  
operations to U.S. military forces  
deployed outside the United States in  
contingency operations, humanitarian  
or peacekeeping operations, or other  
military operations or exercises  
designated by the combatant  
commander.

**DATES:** *Effective Date:* June 6, 2005.

**FOR FURTHER INFORMATION CONTACT:** Ms.  
Amy Williams, Defense Acquisition  
Regulations Council, OUSD (AT&L)  
DPAP (DAR), IMD 3C132, 3062 Defense  
Pentagon, Washington, DC 20301-3062.  
Telephone (703) 602-0328; facsimile  
(703) 602-0350. Please cite DFARS Case  
2003-D087.

**SUPPLEMENTARY INFORMATION:****A. Background**

This final rule contains DFARS policy  
relating to contracts that require  
contractor personnel to deploy with or  
otherwise provide support in the theater  
of operations to U.S. military forces  
deployed outside the United States in  
contingency operations, humanitarian  
or peacekeeping operations, or military  
operations or exercises designated by  
the combatant commander. In addition,  
as a result of the DFARS Transformation