

Alternative Methods of Compliance (AMOCs)

(j) The Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

Related Information

(k) French airworthiness directive 2003-376(B), dated October 1, 2003, also addresses the subject of this AD.

Material Incorporated by Reference

(l) You must use Job Instruction Card 32-11-00 RAI 10030-001, dated February 1, 2000, of the Avions de Transport Regional 42 Aircraft Maintenance Manual to perform the actions that are required by this AD, unless the AD specifies otherwise. The Director of the Federal Register approves the incorporation by reference of this document in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. For copies of the service information, contact Aerospatiale, 316 Route de Bayonne, 31060 Toulouse, Cedex 03, France. For information on the availability of this material at the National Archives and Records Administration (NARA), call (202) 741-6030, or go to http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html. You may view the AD docket at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., room PL-401, Nassif Building, Washington, DC.

Issued in Renton, Washington, on February 17, 2005.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

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AIR TRANSPORTATION STABILIZATION BOARD

14 CFR Part 1310

Regulations for Air Transportation Stabilization Board Under Section 101(a)(1) of the Air Transportation Safety and System Stabilization Act

AGENCY: Air Transportation Stabilization Board.

ACTION: Final rule.

SUMMARY: This supplemental regulation is issued by the Air Transportation Stabilization Board under section 102(c)(2)(B) of the Air Transportation Safety and System Stabilization Act, which authorizes the Air Transportation Stabilization Board (the "Board") to issue supplemental regulations for the issuance of federal credit instruments. The purpose of this supplemental regulation is to allow the Board to charge a fee for each amendment to, or waiver of, any term or condition of any

guaranteed loan document or related instrument approved by the Board relating to its air carrier guarantee loan program. These regulations are effective upon publication.

EFFECTIVE DATE: March 2, 2005.

FOR FURTHER INFORMATION CONTACT:

Mark R. Dayton, Executive Director, Air Transportation Stabilization Board, 1120 Vermont Avenue, NW., Suite 970, Washington, DC 20005, at (202) 622-3550 or by e-mail to atsb@do.treas.gov.

SUPPLEMENTARY INFORMATION: On October 12, 2001, the Office of Management and Budget (the "OMB") published a final rule (66 FR 52270), as amended on April 9, 2002 (67 FR 17258), under section 102(c)(2)(B) of the Air Transportation Safety and System Stabilization Act (the "Act"). That section states that "the Director of the Office of Management and Budget shall issue regulations setting forth procedures for application and minimum requirements * * * for the issuance of Federal credit instruments under Section 101(a)(1)" of the Act. Section 101(a)(1) authorizes the Board, which is established by section 102(b)(1) of the Act, to issue certain Federal credit instruments to assist air carriers who suffered losses due to the terrorist attacks of September 11, 2001, and to whom credit is not otherwise reasonably available, in order to facilitate a safe, efficient, and viable commercial aviation system in the United States.

Section 102(c)(2)(B) of the Act authorizes the Board to supplement the regulations issued by OMB. On April 9, 2002, the Board published a supplemental final rule (67 FR 17258) under Section 102(c)(2)(B) of the Act establishing administrative rules and procedures. The Board has determined that it is appropriate to issue supplemental rules and procedures to facilitate requests for amendments or waivers to terms and conditions of guaranteed loan documents or related instruments approved by the Board.

Because this final rule relates to public loan guarantees and does not affect the substantive rights or obligations of any person, notice and public procedure are not required pursuant to 5 U.S.C. 553(a). For the same reasons, a delayed effective date is not required pursuant to 5 U.S.C. 553(a) and (d). This rule is not a "significant regulatory action" for purposes of Executive Order 12866, and because no notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) do not apply.

List of Subjects in Part 1310

Air carriers, Disaster assistance, Loan programs-transportation, Reporting and recordkeeping requirements.

Dated: February 22, 2005.

Mark R. Dayton,

Executive Director, Air Transportation Stabilization Board.

■ For the reasons set forth in the preamble and under the authority of 49 U.S.C. 40101 note, the Air Transportation Stabilization Board amends subchapter B of 14 CFR Chapter VI as follows:

■ 1. The heading of Part 1310 is revised to read as follows:

Subchapter B—Air Transportation Stabilization Board

PART 1310—AIR CARRIER GUARANTEE LOAN PROGRAM ADMINISTRATIVE REGULATIONS AND AMENDMENT OR WAIVER OF A TERM OR CONDITION OF GUARANTEED LOAN

■ 2. The authority citation for part 1310 continues to read as follows:

Authority: Title I of Pub. L. 107-42, 115 Stat. 230 (49 U.S.C. 40101 note).

■ 3. Section 1310.15 is added to read as follows:

§ 1310.15 Amendment or Waiver of a term or condition of a guaranteed loan.

The Board may, in its discretion, charge the borrower a fee, in an amount and payable as determined by the Board, for each amendment to, or waiver of, any term or condition of any guaranteed loan document or related instrument approved by the Board.

[FR Doc. 05-4005 Filed 2-25-05; 12:15 pm]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9186]

RIN 1545-BD42

Qualified Amended Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulations.

SUMMARY: This document contains temporary regulations that modify the rules relating to qualified amended returns by providing additional circumstances that end the period within which a taxpayer may file an