"detoxification treatment" or "maintenance treatment" must include the identification number issued by the Administrator under § 1301.28(d) of this chapter or a written notice stating that the practitioner is acting under the good faith exception of § 1301.28(e). Where a prescription is for gamma-

prescription is for gammahydroxybutyric acid, the practitioner shall note on the face of the prescription the medical need of the patient for the prescription. A practitioner may sign a prescription in the same manner as he would sign a check or legal document (e.g., J.H. Smith or John H. Smith). Where an oral order is not permitted, prescriptions shall be written with ink or indelible pencil or typewriter and shall be manually signed by the practitioner. The prescriptions may be prepared by the secretary or agent for the signature of a practitioner, but the prescribing practitioner is responsible in case the prescription does not conform in all essential respects to the law and regulations. A corresponding liability rests upon the pharmacist, including a pharmacist employed by a central fill pharmacy, who fills a prescription not prepared in the form prescribed by DEA regulations.

■ 6. Section 1306.07 is amended by revising the section heading and paragraph (a) and adding paragraph (d) to read as follows:

# § 1306.07 Administering or dispensing of narcotic drugs.

- (a) A practitioner may administer or dispense directly (but not prescribe) a narcotic drug listed in any schedule to a narcotic dependant person for the purpose of maintenance or detoxification treatment if the practitioner meets both of the following conditions:
- (1) The practitioner is separately registered with DEA as a narcotic treatment program.
- (2) The practitioner is in compliance with DEA regulations regarding treatment qualifications, security, records, and unsupervised use of the drugs pursuant to the Act.

(d) A practitioner may administer or dispense (including prescribe) any Schedule III, IV, or V narcotic drug approved by the Food and Drug Administration specifically for use in maintenance or detoxification treatment to a narcotic dependent person if the practitioner complies with the requirements of § 1301.28 of this chapter.

Dated: June 16, 2005.

#### William J. Walker,

Deputy Assistant Administrator, Office of Diversion Control.

[FR Doc. 05–12440 Filed 6–22–05; 8:45 am] BILLING CODE 4410–09–P

#### **DEPARTMENT OF STATE**

#### 22 CFR Part 62

RIN 1400-AC01

### [Public Notice 5117]

# Participation in the Exchange Visitor Program as Professor and Research Scholar; Correction

**AGENCY:** State Department. **ACTION:** Correction to final rule.

**SUMMARY:** The Department of State published a document in the **Federal Register** of May 19, 2005, concerning a final rule on regulations for professors and research scholars in the Exchange Visitor Program. The document contained incorrect information regarding the 12-month bar, and this document corrects that error.

**DATES:** This correction becomes effective on the later of June 20, 2005, or the date upon which the Department of Homeland Security publishes a notice in the **Federal Register** announcing that it has completed the technical computer updates to its electronic Student and Exchange Visitor Information System (SEVIS) that are necessary to implement this rule.

#### FOR FURTHER INFORMATION CONTACT:

Stanley S. Colvin, Office of Exchange Coordination, Bureau of Educational and Cultural Affairs, Department of State 202–203–5029; Fax 202–203–5087.

# PART 62—[AMENDED]

■ 1. The authority citation for part 62 continues to read as follows:

**Authority:** 8 U.S.C. 1101(a)(15)(J), 1182, 1184, 1258; 22 U.S.C. 1431–1442, 2451–2460; Foreign Affairs Reform and Restructuring Act of 1998, Pub. L. 105–277, 112 Stat. 2681 *et seq.*; Reorganization Plan No. 2 of 1977, 3 CFR, 1977 Comp., p. 200; E.O. 12048 of March 27, 1978, 3 CFR, 1978 Comp., p. 168.

■ 2. Section 62.20 (d)(2) introductory text is revised to read as follows:

# § 62.20 Professors and research scholars.

(d)\* \* \* (2) The participant has not been physically present in the United States as a nonimmigrant pursuant to the provisions of 8 U.S.C. 1101(a)(15)(J) for all or part of the twelve-month period immediately proceeding the date

of program commencement set forth on his or her Form DS-2019, unless:

Dated: June 17, 2005.

#### Stanley S. Colvin,

Director, Acting, Office of Exchange Coordination, Department of State. [FR Doc. 05–12456 Filed 6–22–05; 8:45 am]

BILLING CODE 4710-05-P

#### 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:** Correcting amendment.

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 at (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.

# 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 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 \* \* \*

### § 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  $\S 1.6664-2T(c)(5)$ 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
- 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  $\S 1.6664-2T(c)(5)$ 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).

[FR Doc. 05-12385 Filed 6-22-05; 8:45 am] BILLING CODE 4830-01-P

#### 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).

[FR Doc. 05-12386 Filed 6-22-05; 8:45 am] BILLING CODE 4830-01-P

### **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