a. Airplanes with passenger capacities of 19 or less,
   b. Airplanes that do not have § 25.853, Amendment 25–61 or later, in their
      certification basis and do not need to comply with the requirements of
      § 121.312, and
   c. Airplanes exempted from § 25.853, Amendment 25–61 or later.

4. Only airplanes associated with new
   seat-certification programs approved
   after the effective date of these special
   conditions will be affected by the
   requirements in these special
   conditions. Previously certificated
   interiors on the existing airplane fleet,
   and follow-on deliveries of airplanes
   with previously certificated interiors,
   are not affected.


Ali Bahrami,
Manager, Transport Airplane Directorate,
Aircraft Certification Service.

DEPARTMENT OF STATE
22 CFR Part 120
RIN 1400–AC63
[Public Notice: 7075]
Amendment to the International Traffic
in Arms Regulations: Commodity
Jurisdiction
AGENCY: Department of State.
ACTION: Final rule.
SUMMARY: The Department of State is amending the International Traffic in
Arms Regulations (ITAR) to address electronic submission of a request for a
commodity jurisdiction determination using “Commodity Jurisdiction (CJ)
Determination Form” (Form DS–4076).
DATES: Effective Date: This rule is effective August 4, 2010.
FOR FURTHER INFORMATION CONTACT:
Director Charles Shotwell, Office of Defense Trade Controls Policy,
Department of State, Telephone (202) 663–2792 or Fax (202) 261–8199; E-mail
DDTCResponseTeam@state.gov. ATTN: Regulatory Change, Part 120.
SUPPLEMENTARY INFORMATION: A new form entitled “Commodity Jurisdiction
(CJ) Determination Form” (Form DS–4076) has been added to the listing of
forms at 22 CFR 120.28(a)(8). This form was made available via the Directorate
of Defense Trade Controls’ (DDTC) Web site (http://www.pmddtc.state.gov) for
public use on a trial basis (as well as comment) on September 30, 2009. As
already noted in form DS–4076, information contained in the
description block (Block 5) (exclusive of information legitimately identified as
proprietary in Block 15) will be used in DDTC’s published Commodity
Jurisdiction determinations list, to be available on the DDTC Web site. Also,
22 CFR 120.4(a) is amended to state that the “Commodity Jurisdiction (CJ)
Determination Form” must be electronically submitted to DDTC. For
twenty-nine (29) days after the effective date of this final rule, a request for a
commodity jurisdiction determination may be submitted electronically or via
a paper format. After thirty (30) days from the effective date of this final rule,
electronic submission via the “Commodity Jurisdiction (CJ) Determination Form” (Form DS–4076) will be mandatory. Additionally,
§ 120.4(c) was amended to eliminate the instruction to submit seven collated
sets of supporting documentation.

Regulatory Analysis and Notices
Administrative Procedure Act
This amendment involves a foreign
affairs function of the United States and,
therefore, is not subject to the
procedures contained in 5 U.S.C. 553
and 554.

Regulatory Flexibility Act
Since this amendment involves a
foreign affairs function of the United
States, it does not involve an analysis
under the Regulatory Flexibility Act.

Unfunded Mandates Reform Act of 1995
This amendment does not involve a
mandate that will result in the
expenditure by State, local, and Tribal
governments, in the aggregate, or by the
private sector, of $100 million or more
in any year and it will not significantly
or uniquely affect small governments.
Therefore, no actions were deemed
necessary under the provisions of the

Executive Order 13175
The Department has determined that
this rulemaking will not have Tribal
implications, will not impose
substantial direct compliance costs on
Indian Tribal governments, and will not
pre-empt Tribal law. Accordingly, the
requirements of Section 5 of Executive
Order 13175 do not apply to this
rulemaking.

Small Business Regulatory Enforcement
Fairness Act of 1996
This amendment has been found not
to be a major rule within the meaning
of the Small Business Regulatory
Enforcement Fairness Act of 1996.

Executive Orders 12372 and 13132
This amendment will not have
substantial direct effects on the States,
on the relationship between the national
government and the States, or on the
distribution of power and
responsibilities among the various
levels of government. Therefore, in
accordance with Executive Order 13132,
it is determined that this amendment
does not have sufficient federalism
implications to require consultations or
warrant the preparation of a federalism
summary impact statement. The
regulations implementing Executive
Order 12372 regarding
intergovernmental consultation on
Federal programs and activities do not
apply to this amendment.

Executive Order 12866
This amendment is exempt from
review under Executive Order 12866,
but has been reviewed internally by the
Department of State to ensure
consistency with the purposes thereof.

Executive Order 12998
The Department of State has reviewed
the proposed regulations in light of
sections 3(a) and 3(b)(2) of Executive
Order 12998 to eliminate ambiguity,
impose new reporting or
recordkeeping requirements subject to
the Paperwork Reduction Act, 44
U.S.C. Chapter 35.

List of Subjects in 22 CFR Part 120
Arms and munitions, Classified
information, Exports.

Accordingly, for the reasons set forth
above, Title 22, Chapter I, Subchapter
M, part 120 is amended as follows:

PART 120—PURPOSE AND
DEFINITIONS

1. The authority citation for part 120
continues to read as follows:

Authority: Secs. 2, 38, and 71, Pub. L. 90–
629, 90 Stat. 744 (22 U.S.C. 2751, 2752,
2757); 22 U.S.C. 2794; E.O. 11958, 42 FR
4311; E.O. 13284, 68 FR 4075; 3 CFR, 1977
Comp. p. 79; 22 U.S.C. 2651a; Pub. L. 105–

2. Section 120.4 is amended by
revising paragraphs (a) and (c) to read as
follows:
§ 120.4 Commodity jurisdiction.

(a) The commodity jurisdiction procedure is used with the U.S. Government if doubt exists as to whether an article or service is covered by the U.S. Munitions List. It may also be used for consideration of a redesignation of an article or service currently covered by the U.S. Munitions List. The Department must provide notice to Congress at least 30 days before any item is removed from the U.S. Munitions List. Upon electronic submission of a Commodity Jurisdiction (CJ) Determination Form (Form DS–4076), the Directorate of Defense Trade Controls shall provide a determination of whether a particular article or service is covered by the U.S. Munitions List. The determination, consistent with §§ 120.2, 120.3, and 120.4, entails consultation among the Departments of State, Defense, Commerce, and other U.S. Government agencies and industry in appropriate cases.

(c) Requests shall identify the article or service, and include a history of this product’s design, development, and use. Brochures, specifications, and any other product’s design, development, and use shall be submitted as electronic attachments per the electronic attachments guidelines.

§ 120.28 Listing of forms referred to in this subchapter.

(a) * * * *

(8) Commodity Jurisdiction (CJ) Determination Form (Form DS–4076).

* * * *

Dated: July 15, 2010.

Ellen O. Tauscher,
Under Secretary, Arms Control and International Security, Department of State.

[FR Doc. 2010–19136 Filed 8–3–10; 8:45 am]

BILLING CODE 4710–25–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 53 and 54

[TD 9492]

RIN 1545–BG18

Excise Taxes on Prohibited Tax Shelter Transactions and Related Disclosure Requirements; Disclosure Requirements With Respect to Prohibited Tax Shelter Transactions; Requirement of Return and Time for Filing; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains correcting amendments to IRS regulations providing guidance under 4965 of the Internal Revenue Code, relating to entity-level and manager-level excise taxes with respect to prohibited tax shelter transactions to which tax-exempt entities are parties; sections 6033(a)(2) and 6011(g), relating to certain disclosure obligations with respect to such transactions; and sections 6011 and 6071, relating to the requirement of a return and time for filing with respect to section 4965 taxes. These errors were made when the agency published final regulations (TD 9492) in the Federal Register on Tuesday, July 6, 2010 (75 FR 38700).

DATES: This correction is effective on August 4, 2010, and is applicable on July 6, 2010.

FOR FURTHER INFORMATION CONTACT: For questions concerning these regulations, contact Benjamin Akins at (202) 622–1124 or Michael Blumenfeld at (202) 622–6070. For questions specifically relating to qualified pension plans, individual retirement accounts, and similar tax-favored savings arrangements, contact Cathy Pastor at (202) 622–6090 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9492) that are the subject of this document are under sections 4965, 6011 and 6071 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9492) contain errors that may prove to be misleading and are in need of clarification.

List of Subjects

26 CFR Part 53

Excise taxes, Foundations, Investments, Lobbying, Reporting and recordkeeping requirements.

26 CFR Part 54

Excise taxes, Pensions, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR parts 53 and 54 are corrected by making the following correcting amendments:

PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

Paragraph 1. The authority citation for part 53 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Paragraph 2. Section 53.4965–2 is amended by revising paragraphs (c)(6)(i) and (c)(6)(i)(C) to read as follows:

§ 53.4965–2 Covered tax-exempt entities.

(a) * * * * * *(c) * * * * * *(6) * * * * * *(i) Individual retirement plans defined in section 408(a) and (b), including— *(A) * * * * * *(B) * * * * * *(C) Deemed individual retirement accounts or annuities (IRAs) qualified under a qualified plan (deemed IRAs) under section 408(q); and * * * * *

Paragraph 3. Section 53.4965–5 is amended by revising the first sentence of paragraph (c)(4) Example to read as follows:

§ 53.4965–5 Entity managers and related definitions.

(c) * * * * * *(4) * * * * * * * Example. In a sale-in, lease-out (SILO) transaction described in Notice 2005–13 (2005–1 CB 630), X, which is a non-plan entity, has purported to sell property to Y, a taxable entity and lease it back for a term of years. * * *

Paragraph 4. Section 53.4965–8 is amended by revising the first sentence of paragraph (e) and the second sentence of paragraph (f) Example 1. (iii) to read as follows:

§ 53.4965–8 Definition of net income and proceeds and standard for allocating net income or proceeds to various periods.

(e) Allocation to pre-and post-listing periods. If a transaction other than a