

Agana, Guam, Guam International, RNAV (GPS) RwY 6R, Orig-B  
 Agana, Guam, Guam International, RNAV (GPS) Z RwY 6L, Orig-C  
 Agana, Guam, Guam International, RNAV (GPS) RwY 24L, Orig-B  
 Agana, Guam, Guam International, RNAV (GPS) RwY 24R, Orig-B  
 Elkhart, IN, Elkhart Muni, ILS OR LOC RwY 27, Amdt 2  
 Elkton, MD, Cecil County, RNAV (GPS) RwY 13, Orig-A  
 Frederick, MD, Frederick Muni, RNAV (GPS) Y RwY 23, Amdt 1  
 Ocean City, MD, Ocean City Muni, RNAV (GPS) RwY 14, Orig-D  
 Morganton, NC, Morganton-Lenoir, RNAV (GPS) RwY 3, Orig  
 Morganton, NC, Morganton-Lenoir, RNAV (GPS) RwY 21, Orig  
 Morganton, NC, Morganton-Lenoir, NDB RwY 3, Amdt 5  
 Statesville, NC, Statesville Regional, LOC RwY 10, Orig-A, Cancelled  
 Statesville, NC, Statesville Regional, NDB RwY 10, Orig-A, Cancelled  
 Wilmington, NC, Wilmington Intl, LOC BC RwY 17, Amdt 7C, Cancelled  
 Clayton, NM, Clayton Muni Airpark, RNAV (GPS) RwY 2, Amdt 1  
 Clayton, NM, Clayton Muni Airpark, RNAV (GPS) RwY 20, Amdt 1  
 Lovington, NM, Lea County-Zip Franklin Memorial, RNAV (GPS) RwY 3, Orig  
 Lovington, NM, Lea County-Zip Franklin Memorial, RNAV (GPS) RwY 21, Orig  
 Lovington, NM, Lea County-Zip Franklin Memorial, GPS RwY 21, Amdt 1, Cancelled  
 Lovington, NM, Lea County-Zip Franklin Memorial, GPS RwY 3, Amdt 1, Cancelled  
 Athens (Albany), OH, Ohio University Snyder Field, ILS OR LOC RwY 25, Amdt 1A  
 Athens (Albany), OH, Ohio University Snyder Field, RNAV (GPS) RwY 7, Orig  
 Athens (Albany), OH, Ohio University Snyder Field, RNAV (GPS) RwY 25, Orig  
 Athens (Albany), OH, Ohio University Snyder Field, NDB RwY 25, Amdt 9  
 Athens (Albany), OH, Ohio University, GPS RwY 7, Orig-A, Cancelled  
 Athens (Albany), OH, Ohio University, GPS RwY 25, Orig-A, Cancelled  
 Philadelphia, PA, Philadelphia Intl, NDB RwY 27L, Amdt 5C, Cancelled  
 Washington, PA, Washington County, VOR-B, Amdt 7  
 Washington, PA, Washington County, NDB RwY 27, Amdt 1  
 Washington, PA, Washington County, RNAV (GPS) RwY 9, Orig  
 Washington, PA, Washington County, GPS RwY 9, Orig-B, Cancelled  
 Washington, PA, Washington County, RNAV (GPS) RwY 27, Orig  
 Dallas-Fort Worth, TX, Dallas/Fort Worth International, NDB RwY 35C, Amdt 10B, Cancelled  
 Dallas-Fort Worth, TX, Dallas/Fort Worth International, TX, Dallas/Fort Worth International, CONVERGING ILS RwY 35C, Orig  
 Dallas-Fort Worth, TX, Dallas/Fort Worth International, CONVERGING ILS RwY 35C, Orig  
 Dallas-Fort Worth, TX, Dallas/Fort Worth International, ILS RwY 35C, Amdt 7, Cancelled

Dallas-Fort Worth, TX, Dallas/Fort Worth International, CONVERGING ILS RwY 35C, Amdt 5A, Cancelled  
 Dallas-Fort Worth, TX, Dallas/Fort Worth International, LOC/DME RwY 17C, Orig  
 Galveston, TX, Scholes Intl at Galveston, ILS OR LOC RwY 13, Amdt 11  
 Galveston, TX, Scholes Intl at Galveston, RNAV (GPS) RwY 13, Orig  
 Galveston, TX, Scholes Intl at Galveston, GPS RwY 13, Amdt 1, Cancelled  
 Galveston, TX, Scholes Intl at Galveston, RNAV (GPS) RwY 17, Orig  
 Galveston, TX, Scholes Intl at Galveston, GPS RwY 17, Amdt 1, Cancelled  
 Warrenton, VA, Warrenton-Fauquier, VOR RwY 14, Amdt 4  
 Warrenton, VA, Warrenton-Fauquier, RNAV (GPS) RwY 14, Orig

[FR Doc. 05-1411 Filed 1-27-05; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9171]

RIN 1545-AY87; 1545-BC03

#### New Markets Tax Credit; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9171), that were published in the **Federal Register** on Tuesday, December 28, 2004 (69 FR 77625) relating to the new markets tax credit under section 45D.

**DATES:** This correction is effective December 28, 2004.

**FOR FURTHER INFORMATION CONTACT:** Paul F. Handleman or Lauren R. Taylor, (202) 622-3040 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9171) that are the subject of these corrections are under section 45D of the Internal Revenue Code.

##### Need for Correction

As published, TD 9171 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 \* \* \*

### § 1.45D-1 [Corrected]

■ **Par. 2.** Section 1.45D-1(a), under the “Table of contents”, the entry for paragraph (h)(2) “(2) Exception for certain provisions” is removed and the language “(2) Exception” is added in its place.

■ **Par. 3.** Section 1.45D-1(d)(4)(i)(E), second sentence, the language, “For purposes the preceding” is removed and the language “For purposes of the preceding” is added in its place.

■ **Par. 4.** Section 1.45D-1(d)(5)(ii) and (h)(2) are revised to read as follows:

### § 1.45D-1 New markets tax credit.

\* \* \* \* \*

(d) \* \* \*

(5) \* \* \*

(ii) *Rental of real property.* The rental to others of real property located in any low-income community (as defined in section 45D(e)) is a qualified business if and only if the property is not residential rental property (as defined in section 168(e)(2)(A)) and there are substantial improvements located on the real property. However, a CDE’s investment in or loan to a business engaged in the rental of real property is not a qualified low-income community investment under paragraph (d)(1)(i) of this section to the extent a lessee of the real property is described in paragraph (d)(5)(iii)(B) of this section.

(h) \* \* \*

(2) *Exception.* Paragraph (d)(5)(ii) of this section as it relates to the restriction on lessees described in paragraph (d)(5)(iii)(B) of this section applies to qualified low-income community investments made on or after June 22, 2005.

\* \* \* \* \*

■ **Par. 5.** Section 1.45D-1(d)(8)(ii), *Example* (ii), first sentence, the language, “On November 1, 2004, W makes a” is removed and the language “On November 1, 2004, W makes an” is added in its place.

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

[FR Doc. 05-1552 Filed 1-27-05; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 602**

[TD 9171]

RIN 1545–AY87; 1545–BC03

**New Markets Tax Credit; Correction****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations (TD 9171), that were published in the *Federal Register* on Tuesday, December 28, 2004 (69 FR 77625) relating to the new markets tax credit under section 45D.

**DATES:** This correction is effective December 28, 2004.

**FOR FURTHER INFORMATION CONTACT:** Paul F. Handleman or Lauren R. Taylor, (202) 622–3040 (not a toll-free number).

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

The final regulations (TD 9171) that are the subject of these corrections are under section 45D of the Internal Revenue Code.

**Need for Correction**

As published, TD 9171 contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

■ Accordingly, the publication of the final regulations (TD 9171), that were the subject of FR Doc. 04–28325, is corrected as follows:

■ 1. On page 77626, column 3, in the preamble, last full paragraph under paragraph heading “Qualified Active Low-Income Community Business”, is removed.

■ 2. On page 77627, column 1, in the preamble under paragraph heading “Recapture”, first paragraph, line 21 from the top of the column, the language, “taxable year will be not treated as a” is corrected to read “taxable year will not be treated as a”.

**Cynthia E. Grigsby,**

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

[FR Doc. 05–1551 Filed 1–27–05; 8:45 am]

BILLING CODE 4830–01–P

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

[CGD08–05–009]

**Drawbridge Operation Regulations; Corpus Christi—Port Aransas Channel—Tule Lake, Corpus Christi, TX****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 operation of the Tule Lake Vertical Lift Span Highway and Railroad Bridge across the Corpus Christi—Port Aransas Channel, mile 14.0, at Corpus Christi, Nueces County, TX. This deviation allows the bridge to remain closed to navigation for four hours on two consecutive days. This temporary deviation is necessary for the maintenance of the rope sheaves and for the cleaning and lubrication of the haul and counterweight ropes of the drawbridge.

**DATES:** This deviation is effective from 7 a.m. on Thursday, February 10, 2005 through 11 a.m. on Friday, February 11, 2005.

**ADDRESSES:** Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, room 1313, 501 Magazine Street, New Orleans, Louisiana 70130–3396 between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (504) 589–2965. The Bridge Administration Branch of the Eighth Coast Guard District maintains the public docket for this temporary deviation.

**FOR FURTHER INFORMATION CONTACT:** David Frank, Bridge Administration Branch, telephone (504) 589–2965.

**SUPPLEMENTARY INFORMATION:** The Port of Corpus Christi Authority has requested a temporary deviation in order to perform required maintenance on the rope sheaves and for the cleaning and lubrication of the haul and counterweight ropes of the Tule Lake vertical lift span bridge across Corpus Christi—Port Aransas Channel, mile 14.0 at Corpus Christi, Nueces County, Texas. This temporary deviation will allow the bridge to remain in the closed-to-navigation position from 7 a.m. to 11 a.m. on Thursday, February 10, 2005

and from 7 a.m. to 11 a.m. on Friday, February 11, 2005.

The vertical lift span bridge has a vertical clearance of 9.0 feet above mean high water, elevation 1.0 feet Mean Sea Level and 11.0 feet above mean low water, elevation – 1.0 Mean Sea Level in the closed-to-navigation position. Navigation at the site of the bridge consists mainly of oil tankers and tows with barges. There is no recreational pleasure craft usage at the bridge site. Due to prior experience, as well as coordination with waterway users, it has been determined that this two-day partial closure will not have a significant effect on these vessels. The bridge normally opens to pass navigation an average of 850 times per month. The bridge opens on signal as required by 33 CFR 117.5. The bridge will not be able to open for emergencies during the closure period. Alternate routes are not available.

In accordance with 33 CFR 117.35(c), this work will be performed with all due speed in order to return the bridge to normal operation as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: January 18, 2005.

**Marcus Redford,***Bridge Administrator.*

[FR Doc. 05–1559 Filed 1–27–05; 8:45 am]

BILLING CODE 4910–15–P

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

[CGD08–05–007]

**Drawbridge Operation Regulations; Gulf Intracoastal Waterway—Bayou Boeuf, Amelia, LA****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 operation of the BNSF RR Swing Bridge across Bayou Boeuf, mile 10.2, at Amelia, St. Mary Parish, LA. This deviation allows the bridge to remain closed to navigation for eight hours on February 14, 2005, ten hours on February 15, 2005, and eight hours on February 16, 2005. The deviation is necessary to remove and replace the motor and transmission of the bridge.

**DATES:** This deviation is effective from 8 a.m. on Monday, February 14, 2005