

North Bend, OR, Southwest Oregon Rgnl, RNAV (GPS) Y RWY 4, Orig-A  
 North Bend, OR, Southwest Oregon Rgnl, VOR-A, Amdt 5A  
 North Bend, OR, Southwest Oregon Rgnl, VOR/DME-B, Amdt 4A  
 Scappoose, OR, Scappoose Industrial Airpark, LOC/DME RWY 15, Amdt 2  
 Bay City, TX, Bay City Muni, Takeoff Minimums and Obstacle DP, Orig  
 Denton, TX, Denton Muni, ILS OR LOC RWY 18, Amdt 9  
 Devine, TX, Devine Muni, Takeoff Minimums and Obstacle DP, Amdt 1  
 Kenedy, TX, Karnes County, RNAV (GPS) RWY 16, Orig  
 Kenedy, TX, Karnes County, RNAV (GPS) RWY 34, Orig  
 Kenedy, TX, Karnes County, VOR/DME-A, Amdt 7  
 Paducah, TX, Dan E. Richards Muni, Takeoff Minimums and Obstacle DP, Orig  
 Williamsburg, VA, Williamsburg-Jamestown, Takeoff Minimums and Obstacle DP, Amdt 2  
 Walla Walla, WA, Walla Walla Rgnl, NDB RWY 20, Amdt 6  
 Milwaukee, WI, General Mitchell Intl, ILS OR LOC RWY 19R, Amdt 12  
 Phillips, WI, Price County, Takeoff Minimums and Obstacle DP, Amdt 1  
 Fairmont, WV, Fairmont Muni-Frankman Field, VOR/DME-A, Amdt 1

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BILLING CODE 4910-13-P

## DEPARTMENT OF COMMERCE

### Bureau of Industry and Security

#### 15 CFR Part 774

##### The Commerce Control List

###### CFR Correction

In Title 15 of the Code of Federal Regulations, Parts 300-799, revised as of January 1, 2011, in Supplement No. 1 to Part 774, in ECCN 2B008, the “Items” paragraph on page 719 is revised to read as follows:

##### Supplement No. 1 to PART 774—THE COMMERCE CONTROL LIST

\* \* \* \* \*

*2B008 Assemblies or Units, Specially Designed for Machine Tools, or Dimensional Inspection or Measuring Systems and Equipment, as Follows (See List of Items Controlled).*

\* \* \* \* \*

###### Items:

a. Linear position feedback units (e.g., inductive type devices, graduated scales, infrared systems or “laser” systems) having an overall “accuracy” less (better) than  $(800 + (600 \times L \times 10^{-3}))$  nm (L equals the effective length in mm);

N.B.: For “laser” systems see also 2B006.b.1.c and d.

b. Rotary position feedback units (e.g., inductive type devices, graduated scales, infrared systems or “laser” systems) having an “accuracy” less (better) than 0.00025°;

N.B.: For “laser” systems see also 2B006.b.2.

c. “Compound rotary tables” and “tilting spindles”, capable of upgrading, according to the manufacturer’s specifications, machine tools to or above the levels controlled by 2B001 to 2B009.

\* \* \* \* \*

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BILLING CODE 1505-01-D

## DEPARTMENT OF COMMERCE

### Bureau of Industry and Security

#### 15 CFR Part 774

##### The Commerce Control List

###### CFR Correction

In Title 15 of the Code of Federal Regulations, Parts 300-799, revised as of January 1, 2011, on page 684, in Supplement No. 1 to Part 774, in ECCN 1C118, the “Items” paragraph is revised to read as follows:

##### Supplement No. 1 to PART 774—THE COMMERCE CONTROL LIST

\* \* \* \* \*

*1C118 Titanium-stabilized duplex stainless steel (Ti-DSS), having all of the following characteristics (see List of Items Controlled).*

\* \* \* \* \*

###### Items:

a. Having all of the following characteristics:

a.1. Containing 17.0-23.0 weight percent chromium and 4.5-7.0 weight percent nickel;

a.2. Having a titanium content of greater than 0.10 weight percent; and

a.3. A ferritic-austenitic microstructure (also referred to as a two-phase microstructure) of which at least 10 percent is austenite by volume (according to ASTM E-1181-87 or national equivalents), and

b. Having any of the following forms:

b.1. Ingots or bars having a size of 100 mm or more in each dimension;

b.2. Sheets having a width of 600 mm or more and a thickness of 3 mm or less; or

b.3. Tubes having an outer diameter of 600 mm or more and a wall thickness of 3 mm or less.

\* \* \* \* \*

[FR Doc. 2011-27751 Filed 10-25-11; 8:45 am]

BILLING CODE 1505-01-D

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 9553]

RIN 1545-BH90

### Disregarded Entities; Excise Taxes and Employment Taxes

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

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations relating to disregarded entities and excise taxes. These regulations also make conforming changes to the tax liability rule for disregarded entities and the treatment of entity rule for disregarded entities with respect to employment taxes. These regulations affect disregarded entities in general and, in particular, disregarded entities that pay or pay over certain federal excise taxes or that are required to be registered by the IRS.

**DATES:** *Effective Date:* These regulations are effective on October 26, 2011.

*Applicability Date:* For dates of applicability, see §§ 301.7701-2(e)(2), 301.7701-2(e)(5), and 301.7701-2(e)(6).

**FOR FURTHER INFORMATION CONTACT:** Michael H. Beker, (202) 622-3070 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains amendments to the Procedure and Administration Regulations (26 CFR part 301) under section 7701 of the Internal Revenue Code (Code).

Temporary regulations (TD 9462, 74 FR 46903) and a cross-reference notice of proposed rulemaking (REG-116614-08, 74 FR 46957) were published in the **Federal Register** on September 14, 2009 (the 2009 proposed regulations). On October 14, 2009, corrections to the temporary regulations (74 FR 52677) and to the cross-reference notice of proposed rulemaking (74 FR 52708) were published in the **Federal Register**.

The 2009 proposed regulations clarify that a single-owner eligible entity that is disregarded as an entity separate from its owner for any purpose under § 301.7701-2, but regarded as an entity for certain excise tax purposes under § 301.7701-2(c)(2)(v), is treated as a corporation with respect to those excise taxes. In addition, the 2009 proposed regulations make conforming changes to the tax liability rule for disregarded entities in § 301.7701-2(c)(2)(iii) and the