

3009.108-7004

years before the ownership requirements of section 835(b)(2) of the Act are met, such actions shall be treated as pursuant to a plan.

(c) *Certain transfers disregarded.* The transfer of properties or liabilities (including by contribution or distribution) shall be disregarded if such transfers are part of a plan a principal purpose of which is to avoid the purposes of this section.

(d) *Special rule for related partnerships.* For purposes of applying subsection (b) to the acquisition of a domestic partnership, except as provided in regulations, all domestic partnerships which are under common control (within the meaning of section 482 of the Internal Revenue Code of 1986) shall be treated as a partnership.

(e) *Treatment of certain rights.* (1) Certain rights shall be treated as stocks to the extent necessary to reflect the present value of all equitable interests incident to the transaction, as follows:

- (i) Warrants;
- (ii) Options;
- (iii) Contracts to acquire stock;
- (iv) Convertible debt instruments;
- (v) Others similar interests.

(2) Rights labeled as stocks shall not be treated as stocks whenever it is deemed appropriate to do so to reflect the present value of the transaction or to disregard transactions whose recognition would defeat the purpose of section 835 of the Act.

[68 FR 67871, Dec. 4, 2003, as amended at 71 FR 25769, May 2, 2006. Redesignated at 74 FR 58856, Nov. 16, 2009, 74 FR 66584, Dec. 16, 2009]

3009.108-7004 Waivers.

(a) The Secretary shall waive the provisions of (HSAR) 48 CFR 3009.104-71 with respect to any specific contract if the Secretary determines that the waiver is required in the interest of national security.

(b) Contractors shall submit waiver requests to the CPO. A copy of the waiver request or the approved waiver shall be attached with the bid or proposal.

[71 FR 25769, May 2, 2006. Redesignated at 74 FR 58856, Nov. 16, 2009, 74 FR 66584, Dec. 16, 2009]

48 CFR Ch. 30 (10-1-11 Edition)

3009.108-7005 Clause.

Insert the provision (HSAR) 48 CFR 3052.209-70, Prohibition on Contracts with Corporate Expatriates, in all solicitations and contracts.

[71 FR 25769, May 2, 2006. Redesignated at 74 FR 58856, Nov. 16, 2009, 74 FR 66584, Dec. 16, 2009]

3009.171 Prohibition on Federal Protective Service guard services contracts with business concerns owned, controlled, or operated by an individual convicted of a felony.

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[74 FR 58856, Nov. 16, 2009]

3009.171 Prohibition on Federal Protective Service guard services contracts with business concerns owned, controlled, or operated by an individual convicted of a felony.

[74 FR 58856, Nov. 16, 2009]

3009.171-1 General.

Except as provided in (HSAR) 48 CFR 3009.171-6 and 3009.171-7, Department of Homeland Security (DHS) contracting officers shall not enter into a contract for guard services under the Federal Protective Service (FPS) guard services program with any business concern owned, controlled, or operated by an individual convicted of a serious felony.

[74 FR 58856, Nov. 16, 2009]

3009.171-2 Definitions.

As used in this subpart—

Business concern means a commercial enterprise and the people who constitute it.