

**Alternative Methods of Compliance**

(l) The Manager, Chicago Aircraft Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

**Related Information**

(m) AD 2004-21-01, Amendment 39-13822 (69 FR 60952) also pertains to the subject of this AD.

**Material Incorporated by Reference**

(n) You must use Hartzell Propeller Inc. Alert Service Bulletin No. HC-ASB-61-279, and Alert Service Bulletin Appendix No. HC-ASBA-61-279, Revision 2, dated May 6, 2005, to perform the initial and repetitive visual inspections, torque checks, and bolt replacements required by this AD. The Director of the Federal Register approved the incorporation by reference of this service bulletin in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Contact Hartzell Propeller Inc. Technical Publications Department, One Propeller Place, Piqua, OH 45356; telephone (937) 778-4200; fax (937) 778-4391, for a copy of this service information.

You may review copies at the Docket Management Facility; U.S. Department of Transportation, 400 Seventh Street, SW., Nassif Building, Room PL-401, Washington, DC 20590-0001, on the internet at <http://dms.dot.gov>, or at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

Issued in Burlington, Massachusetts, on July 6, 2005.

**Francis A. Favara,**

*Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.*

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**DEPARTMENT OF THE INTERIOR****Bureau of Indian Affairs****25 CFR Part 124**

**RIN 1076-AE74**

**Deposit of Proceeds From Lands Withdrawn for Native Selection**

**AGENCY:** Bureau of Indian Affairs, Interior.

**ACTION:** Final rule.

**SUMMARY:** This rule implements provisions of the American Indian Trust Fund Management Reform Act of 1994 by revising the regulations governing proceeds from public lands withdrawn for Native selection under the Alaska Native Claims Settlement Act.

**DATES:** This rule is effective on July 14, 2005.

**FOR FURTHER INFORMATION CONTACT:**

Assistant Director, Office of Trust Regulations, Policies and Procedures, by telephone at (505) 816-1086, or by facsimile transmission at (505) 816-1377.

**SUPPLEMENTARY INFORMATION:** This rule is published by the authority of the Secretary, granted under 43 U.S.C. 1601 *et seq.* and 25 U.S.C. 4001 *et seq.*, and delegated to the Assistant Secretary—Indian Affairs 209 DM 8.1.

**Background**

The Alaska Native Claims Settlement Act (ANCSA) was created to address the need for a fair and just settlement of all claims by Natives and Native groups of Alaska, based upon aboriginal land claims. It allows certain Alaskan Natives and Native Corporations to select lands to be withdrawn from public lands. Until proper title can be conveyed, the proceeds derived from contracts, leases, permits, and rights of way or easements pertaining to the affected lands will be escrowed. This regulation provides contact information to be used by all Departments and Agencies, the State of Alaska, and any other interested parties for deposit information. This regulation is published by the Assistant Secretary—Indian Affairs in consultation with the Special Trustee for American Indians under the provisions of the American Indian Trust Fund Management Reform Act of 1994.

**Determination To Issue a Final Rule**

The Department of the Interior has determined that the public notice and comment provisions of the Administrative Procedure Act, 5 U.S.C. 553(b), do not apply because of the good cause exception under 5 U.S.C. 553(b)(3)(B), which allows the agency to suspend the notice and public procedure when the agency finds for good cause that those requirements are impractical, unnecessary and contrary to the public interest. This rule updates references to Department of the Interior offices and simplifies and clarifies language; it makes no substantive changes. For these reasons public comments are unnecessary and good cause exists for publishing this change as a final rule effective immediately.

**Procedural Requirements**

*Regulatory Planning and Review (Executive Order 12866)*

In accordance with the criteria in Executive Order 12866, this rule is not a significant regulatory action because:

(a) This rule will not have an annual economic effect of \$100 million or adversely affect an economic sector,

productivity, jobs, the environment, or other units of government. A cost-benefit and economic analysis is not required. This regulation merely provides contact information to be used by all Departments and Agencies and the State of Alaska for deposit information.

(b) This rule will not create inconsistencies with other Agencies' actions. This regulation merely provides contact information to be used by all Departments and Agencies and the State of Alaska for deposit information.

(c) This rule will not materially affect entitlements, grants, user fees, loan programs, or the rights and obligations of their recipients. This regulation merely provides contact information to be used by all Departments and Agencies and the State of Alaska for deposit information.

(d) This rule will not raise novel legal or policy issues. This regulation merely provides contact information to be used by all Departments and Agencies and the State of Alaska for deposit information.

**Regulatory Flexibility Act**

The Department of the Interior certifies that this rule will not have a significant economic effect on a substantial number of small entities as defined under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). This regulation provides contact information to be used by all Departments and Agencies and the State of Alaska for deposit information. Accordingly, a Small Entity Compliance Guide is not required.

**Small Business Regulatory Enforcement Fairness Act**

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule:

(a) Does not have an annual effect on the economy of \$100 million or more. The deposit of proceeds for a one year period do not add up to \$100 million.

(b) Will not cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions. This regulation provides contact information to be used by all Departments and Agencies and the State of Alaska for deposit information.

(c) Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises.

*Unfunded Mandates Reform Act*

In accordance with the Unfunded Mandates Reform Act (2 U.S.C. 1501 *et seq.*):

(a) This rule will not “significantly or uniquely” affect small governments. A Small Government Agency Plan is not required. This regulation provides contact information to be used by all Departments and Agencies and the State of Alaska for deposit information.

(b) This rule will not produce a Federal mandate of \$100 million or greater in any year, *i.e.*, it is not a “significant regulatory action” under the Unfunded Mandates Reform Act. The deposit of proceeds for a one year period do not add up to \$100 million.

*Takings (Executive Order 12630)*

This rule does not have significant takings implications. A takings implication assessment is not required. The purpose of this regulation is to provide contact information to be used by all Departments and Agencies and the State of Alaska for deposit information.

*Federalism (Executive Order 13132)*

This rule does not have significant Federalism effects. A Federalism assessment is not required. This regulation does not contain federalism implications sufficient to warrant preparation of a Federalism Assessment under Executive Order 13132 (Aug. 4, 1999). The proposed regulations do not change any aspect of Federal-State relations already provided for in the current version of the rule.

*Civil Justice Reform (Executive Order 12988)*

The Office of the Solicitor has determined that the rule does not unduly burden the judicial system and does not meet the requirements of sections 3(a) and 3(b)(2) of the Order. The proposed regulation does not involve court action, nor does it provide significant use of enforcement or judicial action.

*Paperwork Reduction Act*

This rule contains no new information collection or recordkeeping requirements under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*). Notwithstanding any other provision of law, no person is required to respond to nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid Office of Management and Budget (OMB) control number.

*National Environmental Policy Act*

The Office has analyzed this rule in accordance with the criteria of the National Environmental Policy Act and 516 DM. This rule does not constitute a major Federal action significantly affecting the quality of the human environment. An environmental impact statement is not required. This regulation provides contact information to be used by all Departments and Agencies and the State of Alaska for deposit information.

*Government-to-Government Relationship With Tribes*

In accordance with the President’s memorandum of April 29, 1994, “Government-to-Government Relations with Native American Tribal Governments,” Executive Order 13175, and 512 DM 2, we have evaluated potential effects on Federally recognized Indian tribes and have determined that there are no potential effects. The purpose of this regulation is to provide contact information to be used by all Departments and Agencies and the State of Alaska for deposit information. The regulation pertains to funds that may belong to specific Native groups. No other Indian tribes or Native groups are affected by this regulation.

*Effects on the Nation’s Energy Supply*

In accordance with Executive Order 13211, this regulation does not have a significant effect on the nation’s energy supply, distribution, or use. This regulation provides contact information to be used by all Departments and Agencies and the State of Alaska for deposit information. There are no energy issues involved.

**List of Subjects in 25 CFR Part 124**

Alaska Natives, Indians, Trust.

Dated: July 11, 2005.

**James E. Cason,**

*Associate Deputy Secretary, Department of the Interior.*

■ For the reasons stated in the preamble, part 124 of title 25 of the Code of Federal Regulations is amended as set forth below.

**PART 124—DEPOSITS OF PROCEEDS FROM LANDS WITHDRAWN FOR NATIVE SELECTION**

Sec.

124.1 What is the purpose of this part?

124.2 Who should an agency or the State of Alaska contact for information?

**Authority:** 43 U.S.C. 1601 *et seq.*; Pub. L. 92–203, 85 Stat. 688; 25 U.S.C. 4001 *et seq.*; Pub. L. 103–402, 108 Stat. 4239.

**§ 124.1 What is the purpose of this part?**

This part provides contact information on depositing proceeds from contracts, leases, permits, rights-of-way, or easements pertaining to lands withdrawn for Native selection under the Alaska Native Claims Settlement Act. All Federal agencies and the State of Alaska must use this part when making deposits of this type.

**§ 124.2 Who should an agency or the State of Alaska contact for information?**

When a Federal agency or the State of Alaska receives proceeds covered by this part, it must deposit the proceeds to the credit of the United States Department of the Interior, Office of the Special Trustee for American Indians. For further information including depositing instructions, contact: Office of the Special Trustee for American Indians, Attention: Division of Trust Funds Accounting, 4400 Masthead Street NE., Albuquerque, New Mexico 87109.

[FR Doc. 05–13891 Filed 7–13–05; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[TD 9211]

RIN 1545–AP30; RIN 1545–BD47

**Allocation and Apportionment of Deductions for Charitable Contributions**

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to the allocation and apportionment of the deduction for charitable contributions allowed under sections 170, 873(b)(2), and 882(c)(1)(B) and the deduction for charitable contributions allowed under an income tax treaty. These regulations apportion the deduction for charitable contributions on the basis of income from sources within the United States. These regulations affect individuals and corporations that make contributions to charitable organizations and that have foreign source income and calculate their foreign tax credit limitations under section 904.

**DATES:** *Effective Date:* These regulations are effective July 28, 2004, except § 1.861–8(e)(12)(ii), which is effective July 14, 2005.