

DEPARTMENT OF STATE**22 CFR Part 121****[Public Notice: 12591]****International Traffic in Arms Regulations: Extension of an Existing Temporary Modification of Category VIII of the U.S. Munitions List****AGENCY:** Department of State.**ACTION:** Final rule; notification of extension of temporary modification.

SUMMARY: The Department of State (the Department), pursuant to its regulations and in the interest of the national security and foreign policy of the United States, extends a previous temporary modification of the United States Munitions List (USML) Category VIII.

DATES: As of November 26, 2024, the end of the effective period for the temporary modification published at 88 FR 84072 on December 4, 2023, is extended from December 1, 2024, to December 1, 2026, or when terminated by the Department, whichever occurs first.

FOR FURTHER INFORMATION CONTACT: Mr. Robert Rasmussen, Office of Defense Trade Controls Policy, Department of State, telephone (771) 204-4442; email DDTCCustomerService@state.gov, SUBJECT: Temporary Modification—Note to paragraph (h)(1) of USML Category VIII.

SUPPLEMENTARY INFORMATION: On December 4, 2023, the Department published a final rule in the **Federal Register** at 88 FR 84072 temporarily modifying the note to USML Category VIII(h)(1), such that parts, components, accessories, and attachments specially designed for aircraft identified in paragraph (h)(1) are not released from that paragraph due to their use in the KF-21 aircraft.

The Department previously determined it is in the national security and foreign policy interests of the United States to allow manufacturers to apply for export authorizations to participate in development of the KF-21 aircraft by using certain defense articles described in paragraph (h)(1) without removing those defense articles from the USML simply because they are used in the KF-21.

Now, the Department again determines it is in the security and foreign policy interests of the United States to extend the validity period of this temporary modification. Accordingly, pursuant to International Traffic in Arms Regulations (ITAR) § 126.2, the Acting Assistant Secretary of State for Political-Military Affairs

hereby extends the previous temporary modification of the Note to paragraph (h)(1) of USML Category VIII.

Section 126.2 of the ITAR provides that the Deputy Assistant Secretary for Defense Trade Controls may order the temporary suspension or modification of any or all provisions of the ITAR when in the interest of the security and foreign policy of the United States. Section 120.1(b) of the ITAR authorizes the Assistant Secretary of State for Political-Military Affairs to exercise this authority for the Department.

This temporary modification, already effective and currently reflected in the USML at ITAR § 121.1, is hereby extended until December 1, 2026, or when terminated by the Department, whichever occurs first.

Regulatory Analysis and Notices*Administrative Procedure Act*

This rulemaking is exempt from section 553 of the Administrative Procedure Act (APA) pursuant to section 553(a)(1) as a military or foreign affairs function of the United States.

Regulatory Flexibility Act

Since this rule is exempt from the notice-and-comment rulemaking provisions of 5 U.S.C. 553, it does not require analysis under the Regulatory Flexibility Act.

Unfunded Mandates Reform Act of 1995

This rulemaking 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 Unfunded Mandates Reform Act of 1995.

Congressional Review Act

The Department assesses that this rule is not a major rule under the criteria of 5 U.S.C. 804.

Executive Orders 12372 and 13132

This rulemaking 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 rulemaking.

Executive Orders 12866, 13563, and 14094

Executive Orders 12866 (as amended by Executive Order 14094) and 13563 direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributed impacts, and equity). Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This rule has not been deemed a “significant regulatory action” under Executive Order 12866. Accordingly, the rule has not been reviewed by the Office of Management and Budget (OMB).

Executive Order 12988

The Department of State has reviewed this rulemaking in light of sections 3(a) and 3(b)(2) of Executive Order 12988 to eliminate ambiguity, minimize litigation, establish clear legal standards, and reduce burden.

Executive Order 13175

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

Paperwork Reduction Act

This rulemaking does not impose or revise any information collections subject to 44 U.S.C. chapter 35.

Stanley L. Brown,

Acting Assistant Secretary, Bureau of Political-Military Affairs, U.S. Department of State.

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1****[TD 10010]****RIN 1545-BQ85****Advanced Manufacturing Production Credit; Correction****AGENCY:** Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to Treasury Decision 10010 published in the **Federal Register** on Monday, October 28, 2024. Treasury Decision 10010 sets forth final regulations regarding the advanced manufacturing production credit established by the Inflation Reduction Act of 2022 to incentivize the production of eligible components within the United States.

DATES:

Effective date: These corrections are effective on December 27, 2024.

Applicability date: For date of applicability, see §§ 1.45X-1(j), 1.45X-2(f), 1.45X-3(g), and 1.45X-4(d).

FOR FURTHER INFORMATION CONTACT:

Mindy Chou or Derek Gimbel at (202) 317-6853 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 10010) subject to these corrections are issued under section 45X of the Internal Revenue Code.

Correction of Publication

Accordingly, FR Doc. 2024-24840 (TD 10010), appearing on page 85798 in the **Federal Register** of Monday, October 28, 2024, is corrected as follows:

1. On page 85798, in the second column, in the second partial paragraph, in the third line from the bottom of the paragraph, the language “1818 (August 16, 2022)” is corrected to read “1818, 1971 (August 16, 2022)”.

2. On page 85800, in the first column, in the first full paragraph, in the eighth line, “193” is corrected to read “194”.

3. On page 85800, in the first column, the heading “A. In general” is corrected to read “A. In General”.

4. On page 85801, in the second column, in the sixth line from the bottom of the first partial paragraph, the language “considered to produce” is corrected to read “considered to have produced”.

5. On page 85801, in the third column, in the fifth line of the first full paragraph, the language “produced by the taxpayer” is corrected to read “‘produced by the taxpayer’”.

6. On page 85803, in the second column, in the twenty-fourth line of the first full paragraph, the language “clarified” is corrected to read “clarified the”.

7. On page 85803, in the second column, in the fifth line from the bottom of the first full paragraph, the language “have” is corrected to read “have the”.

8. On page 85803, in the second column, in the sixth line of the first

partial paragraph, the language “United States,” is corrected to read “United States, including continental shelf areas”.

9. On page 85806, in the third column, in the sixth line of the first partial paragraph, the word “batteries” is corrected to read “eligible components”.

10. On page 85806, in the third column, in the eighth line of the first full paragraph, the word “both” is corrected to read “the”.

11. On page 85807, in the third column, in the last line from the bottom of the first partial paragraph, the language “sale.” is corrected to read “sale. Accordingly, the Treasury Department and the IRS decline to adopt the commenter’s suggestion and finalize the proposed rule without modification.”.

12. On page 85807, in the third column, in the eighth line of the second full paragraph, the language “as commenter” is corrected to read “as the commenter”.

13. On page 85809, in the third column, in the fifth line from the bottom of the third full paragraph, the word “if” is corrected to read “provided that”.

14. On page 85809, in the third column, in the fourth line from the bottom of the third full paragraph, the word “polysilicon” is corrected to read “polysilicon,”.

15. On page 85813, in the first column, in the seventh line from the bottom of the third full paragraph, the language “(Standard)” is removed.

16. On page 85813, in the first column, in the fifth line from the bottom of the third full paragraph, the language “Standards” is corrected to read “standards”.

17. On page 85815, in the third column, in the second line of the third full paragraph, the language “that generally,” is corrected to read “that, generally,”.

18. On page 85816, in the second column, the first partial paragraph, the language “as electrode active materials, battery cells, or battery modules” is corrected to read “as an electrode active material, a battery cell, or a battery module”.

19. On page 85820, in the second column, in the twentieth line of the first full paragraph, the word “at” is corrected to read “an”.

§§ 1.45X-1 [Corrected]

■ 20. On page 85832, in the second column, correct paragraph (a)(2)(xi) to read as follows: “(xi) *Produced by the taxpayer.* The term *produced by the taxpayer* is defined in paragraph (c) of this section.”.

■ 21. On page 85833, in the first column, in the fifth line from the bottom of paragraph (c)(2)(i), the language “1.45X-3(e)(2)(ii)(A)” is corrected to read “1.45X-3(e)(2)(iii)(A)”.

■ 22. On page 85833, in the first column, in the second line from the bottom of paragraph (c)(2)(i), the language “3(e)(2)(ii)(B)” is corrected to read “3(e)(2)(iii)(B)”.

■ 23. On page 85833, in the second column, in the third line of paragraph (c)(2)(ii), the language “45X(c)(6)(P)” is corrected to read “45X(c)(6)(P)(ii)”.

■ 24. On page 85833, in the second column, in the last line from the bottom of paragraph (c)(2)(ii), the language “45X(c)(6)(P)” is corrected to read “45X(c)(6)(P)(ii)”.

■ 25. On page 85834, in the second column, in the second line from the bottom of paragraph (c)(3)(v)(D), the language “paragraph (c)(2)(i)” is corrected to read “paragraph (c)(3)(i).”

■ 26. On page 85834, in the third column, in the fifth line of paragraph (c)(4)(ii), the language “45X(4)(B)(iv)” is corrected to read “45X(c)(4)(B)(iv)”.

■ 27. On page 85836, in the first column, in the fourth line from the bottom of paragraph (g)(4)(iii)(B), the language “Production Unit A or B” is corrected to read “Equipment A or B”.

■ 28. On page 85836, in the second column, the heading for paragraph (g)(4)(v) is corrected to read “*Example 5: Multiple tangible property used to produce separate eligible components—*”.

§ 1.45X-3 [Corrected]

■ 29. On page 85842, in the second column, in the tenth line of paragraph (e)(2)(iv)(A)(1), the word “material” is corrected to read “material only,”.

■ 30. On page 85842, in the third column, in the third line of paragraph (e)(3)(ii), the language “(e)(2)(iv)(A)(2)(i)” is corrected to read “(e)(2)(iv)(A)(3)(i)”.

■ 31. On page 85843, in the third column, in the seventh line from the bottom of paragraph (e)(4)(i)(A), the word “individually” is removed.

§ 1.45X-4 [Corrected]

■ 32. On page 85845, in the second column, in the ninth line of paragraph (c)(3)(i), the word “mineral,” is corrected to read “mineral only,”.

Oluwafunmilayo A. Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

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