

AIRAC date	State	City	Airport	FDC No.	FDC date	Subject
8-Apr-10	ME	PRESQUE ISLE ..	NORTHERN MAINE REGIONAL ARPT AT PRESQUE IS.	0/3911	2/4/10	VOR RWY 19, AMDT 10A.
8-Apr-10	FL	ST PETERSBURG-CLEAR-WATER.	ST PETERSBURG-CLEAR-WATER INTL.	0/4070	2/4/10	RNAV (GPS) RWY 17L, ORIG-A.
8-Apr-10	FL	PALM COAST	FLAGLER COUNTY	0/4071	2/4/10	TAKEOFF MINIMUMS AND OBSTACLE DP, ORIG.
8-Apr-10	NM	TAOS	TAOS REGIONAL	0/4122	2/4/10	VOR/DME B, AMDT 3.
8-Apr-10	WI	FOND DU LAC	FOND DU LAC COUNTY ...	0/4190	2/3/10	TAKEOFF MINIMUMS AND OBSTACLE DP, AMDT 1.
8-Apr-10	CT	GROTON/NEW LONDON.	GROTON-NEW LONDON ..	0/4194	2/4/10	VOR RWY 23, AMDT 10.
8-Apr-10	CT	GROTON/NEW LONDON.	GROTON-NEW LONDON ..	0/4195	2/4/10	RNAV (GPS) RWY 33, ORIG.
8-Apr-10	CT	GROTON/NEW LONDON.	GROTON-NEW LONDON ..	0/4196	2/4/10	RNAV (GPS) RWY 5, ORIG-B.
8-Apr-10	CT	GROTON/NEW LONDON.	GROTON-NEW LONDON ..	0/4197	2/4/10	RNAV (GPS) RWY 23, ORIG-A.
8-Apr-10	CT	GROTON/NEW LONDON.	GROTON-NEW LONDON ..	0/4198	2/4/10	VOR RWY 5, AMDT 8.
8-Apr-10	CT	GROTON/NEW LONDON.	GROTON-NEW LONDON ..	0/4229	2/4/10	ILS OR LOC RWY 5, AMDT 11A.
8-Apr-10	FL	GAINESVILLE	GAINESVILLE RGNL	0/4309	2/4/10	RADAR-1, ORIG.
8-Apr-10	FL	GAINESVILLE	GAINESVILLE RGNL	0/4310	2/4/10	RNAV (GPS) RWY 25, AMDT 1.
8-Apr-10	FL	GAINESVILLE	GAINESVILLE RGNL	0/4311	2/4/10	RNAV (GPS) RWY 29, AMDT 1.
8-Apr-10	AZ	PHOENIX	PHOENIX SKY HARBOR INTL.	0/4365	2/4/10	RNAV (GPS) Y RWY 25R, AMDT 2.
8-Apr-10	AZ	FLAGSTAFF	FLAGSTAFF PULLIAM	0/4366	2/4/10	ILS OR LOC/DME RWY 21, ORIG-D.
8-Apr-10	MO	MALDEN	MALDEN RGNL	0/4375	2/5/10	RNAV (GPS) RWY 18, AMDT 1.
8-Apr-10	TX	HOUSTON	DAVID WAYNE HOOKS MEMORIAL.	0/4395	2/5/10	LOC RWY 17R, AMDT 1A.
8-Apr-10	IL	MOLINE	QUAD CITY INTL	0/4448	2/5/10	ILS OR LOC RWY 9, AMDT 30A.
8-Apr-10	OH	ALLIANCE	MILLER	0/4456	2/5/10	VOR OR GPS A, AMDT 8B.
8-Apr-10	SD	SIOUX FALLS	JOE FOSS FIELD	0/4477	2/5/10	RNAV (GPS) RWY 15, ORIG-C.
8-Apr-10	SD	SIOUX FALLS	JOE FOSS FIELD	0/4478	2/5/10	RNAV (GPS) RWY 3, ORIG-B.
8-Apr-10	SD	SIOUX FALLS	JOE FOSS FIELD	0/4479	2/5/10	RNAV (GPS) RWY 33, ORIG-B.
8-Apr-10	OH	ASHTABULA	ASHTABULA COUNTY	0/4501	2/5/10	VOR/DME RWY 26, AMDT 6A.
8-Apr-10	OH	ASHTABULA	ASHTABULA COUNTY	0/4502	2/5/10	VOR RWY 8, ORIG-A.
8-Apr-10	OK	MEDFORD	MEDFORD MUNI	0/4816	2/8/10	RNAV (GPS) RWY 17, ORIG.
8-Apr-10	TN	BRISTOL/JOHNSON/KINGS-PORT.	TRI-CITIES RGNL	0/4944	2/9/10	RNAV (GPS) RWY 9, ORIG.
8-Apr-10	MT	HAMILTON	RAVALLI COUNTY	0/4997	2/9/10	RNAV (GPS) RWY B, ORIG.
8-Apr-10	MT	HAMILTON	RAVALLI COUNTY	0/4994	2/9/10	RNAV (GPS) RWY A, ORIG.
8-Apr-10	NC	CHARLOTTE	CHARLOTTE/DOUGLAS INTL.	0/5474	2/11/10	RNAV (RNP) Z RWY 36C, ORIG.

[FR Doc. 2010-3938 Filed 2-26-10; 8:45 am]

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SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 249

[Release Nos. 33-9089A; 34-61175A; IC-29092A; File No. S7-13-09]

RIN 3235-AK28

Proxy Disclosure Enhancements; Correction

AGENCY: Securities and Exchange Commission.

ACTION: Final rule; correction.

SUMMARY: We are making technical corrections to amendments to our disclosure rules adopted in Release No. 33-9089 (December 16, 2009), which was published in the **Federal Register** on December 23, 2009 (74 FR 68334). Specifically, we are correcting Forms 10-Q and 10-K to retain the current numbering of the items appearing in each form to avoid confusion that might otherwise arise from references to the current numbering in professional literature. In addition, we are making three corrections to Form 8-K. We are correcting Form 8-K to add an instruction, which was inadvertently excluded, that corresponds to an instruction contained in Forms 10-Q and 10-K that allows certain wholly-owned subsidiaries to omit the

disclosure of shareholder voting results. We also are correcting Form 8-K to amend the regulatory text to make it consistent with the discussion of the amendments to that form contained in Release No. 33-9089.

DATES: *Effective Date:* February 28, 2010.

FOR FURTHER INFORMATION CONTACT: N. Sean Harrison, Special Counsel, at (202) 551-3430, U.S. Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549.

SUPPLEMENTARY INFORMATION: We are making the following corrections to Release No. 33-9089 (December 16, 2009), which was published in FR Doc. E9-30327 and appeared on page 68334 in the **Federal Register** on December 23, 2009:

PART 249—[CORRECTED]

Note: The text of Forms 8–K, 10–Q and 10–K do not, and these amendments will not, appear in the Code of Federal Regulations.

Form 8–K [Corrected]

■ 1. On page 68366, in the first column, paragraph (a) of Form 8–K is corrected to read as follows:

“(a) The date of the meeting and whether it was an annual or special meeting. This information must be provided only if a meeting of security holders was held.”

■ 2. On page 68366, in the first column, in Form 8–K, “Instruction 3 to Item 5.07” is corrected to read:

“*Instruction 3 to Item 5.07.* If the registrant did not solicit proxies and the board of directors as previously reported to the Commission was re-elected in its entirety, a statement to that effect in answer to paragraph (b) will suffice as an answer thereto regarding the election of directors.”

■ 3. On page 68366, in the first and second column, in Form 8–K, “Instruction 5 to Item 5.07” is corrected to read:

“*Instruction 5 to Item 5.07.* A registrant may omit the information called for by this Item 5.07 if, on the date of the filing of its report on Form 8–K, the registrant meets the following conditions:

1. All of the registrant’s equity securities are owned, either directly or indirectly, by a single person which is a reporting company under the Exchange Act and which has filed all the material required to be filed pursuant to Section 13, 14 or 15(d) thereof, as applicable; and

2. During the preceding thirty-six calendar months and any subsequent period of days, there has not been any material default in the payment of principal, interest, a sinking or purchase fund installment, or any other material default not cured within thirty days, with respect to any indebtedness of the registrant or its subsidiaries, and there has not been any material default in the payment of rentals under material long-term leases.”

Form 10–Q [Corrected]

■ 4. On page 68366, in the second column, the amendatory language for amendment 10 is corrected to read:

“10. Amend Form 10–Q (referenced in § 249.308a) by removing and reserving Item 4 in Part II—Other Information.”

Form 10–K [Corrected]

■ 5. On page 68366, in the second column, the amendatory language for amendment 11 is corrected to read:

“11. Amend Form 10–K (referenced in § 249.310) by removing and reserving Item 4 in Part I.”

Dated: February 23, 2010.

Elizabeth M. Murphy,
Secretary.

[FR Doc. 2010–4006 Filed 2–26–10; 8:45 am]

BILLING CODE 8011–01–P

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

[TD 9480]

RIN 1545–B189

Reduced 2009 Estimated Income Tax Payments for Individuals With Small Business Income

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations under section 6654 of the Internal Revenue Code (Code) relating to reduced estimated income tax payments for qualified individuals with small business income for any taxable year beginning in 2009. The temporary regulations implement changes to section 6654 made by the American Recovery and Reinvestment Act of 2009. The temporary regulations provide guidance for qualified individuals with small business income to certify that they satisfy the statutory gross income requirement for purposes of the reduction in their required 2009 estimated income tax payments. The text of the temporary regulations serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective on March 1, 2010.

Applicability Date: These regulations apply for any taxable year beginning in 2009.

FOR FURTHER INFORMATION CONTACT:

Adrienne Mikolashek, (202) 622–4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

These temporary regulations contain amendments to the Income Tax

Regulations (26 CFR part 1) under section 6654(d) of the Code relating to the addition to tax for failure by an individual to pay estimated income tax. Section 6654(d)(1)(D) was added by section 1212 of Division B of the American Recovery and Reinvestment Act of 2009, Public Law 111–5 (123 Stat. 336 (2009)), effective for taxable years beginning in 2009.

Section 6654 imposes an addition to tax in the case of an individual taxpayer’s underpayment of estimated tax. Estimated tax is payable in four installments throughout the taxable year, and the amount of each required installment is generally 25 percent of the required annual payment of estimated tax. Under section 6654(d)(1)(B), the required annual payment is the lesser of (i) 90 percent of the tax shown on the income tax return for the taxable year (or, if no return is filed, 90 percent of the tax for the year) or (ii) 100 percent of the tax shown on the taxpayer’s return for the preceding taxable year (or 110 percent if the taxpayer’s adjusted gross income for the preceding taxable year exceeded \$150,000). The provision allowing for the payment of 100 (or 110) percent of the tax shown on the taxpayer’s return for the preceding taxable year does not apply if the preceding taxable year was less than 12 months or if the taxpayer did not file a return for that year.

Under section 6654(d)(1)(D), the applicable percentage of tax shown on the return for the preceding taxable year (either 100 or 110 percent) is reduced to 90 percent for qualified individuals for taxable years beginning in 2009. In other words, for taxable years beginning in 2009, a qualified individual’s annual required payment of estimated tax is the lesser of (i) 90 percent of the tax shown on the return for the 2009 taxable year (or, if no return is filed, 90 percent of the tax for the year) or (ii) 90 percent of the tax shown on the individual’s return for taxable year 2008.

Explanation of Provisions

The temporary regulations explain who is a qualified individual under section 6654(d)(1)(D) and how a taxpayer establishes that the taxpayer is a qualified individual. A qualified individual is any individual (1) whose adjusted gross income shown on the individual’s return for the preceding taxable year is less than \$500,000 and (2) who certifies that more than 50 percent of the gross income shown on that return was income from a small business. See section 6654(d)(1)(D)(ii). If an individual is married, within the meaning of section 7703, and files a separate return for a taxable year