

and a \$5 CSLL account for the general limitation basket with respect to the passive basket (\$20 × \$2000/\$8000). S does not take any portion of the shipping income basket CSLL account. The limitation described in paragraph (c)(2)(iii) of this section does not apply because the aggregate of the COFL and CSLL accounts for the general limitation basket that are apportioned to S (\$15) is less than 150 percent of the actual fair market value of S's general limitation foreign assets (\$2,200 × 150%).

*Example 2.* (i) Assume the same facts as in *Example 1*, except that the fair market value of S's general limitation foreign assets is \$4 as of November 6, Year 1.

(ii) Under paragraph (c)(2)(iii) of this section, S's COFL and CSLL accounts for the general limitation basket must be reduced by \$9, which is the excess of \$15 (the aggregate amount of the accounts apportioned under paragraph (c)(2)(ii) of this section) over \$6 (150 percent of the \$4 actual fair market value of S's general limitation foreign assets). S thus takes a \$4 COFL account for the general limitation basket (\$10 – (\$9 × \$10/\$15)) and a \$2 CSLL account for the general limitation basket with respect to the passive basket (\$5 – (\$9 × \$5/\$15)).

(d) *Predecessor and successor.* A reference to a member includes, as the context may require, a reference to a predecessor or successor of the member. See § 1.1502-1(f).

(e) *Effective dates.* This section applies to consolidated return years for which the due date of the income tax return (without extensions) is after August 11, 1999. However, paragraph (b)(5) of this section (intercompany transactions) is not applicable for intercompany transactions that occur before January 28, 1999. A group applies the principles of § 1.1502-9A(e) to a disposition which is an intercompany transaction to which § 1.1502-13 applies and that occurs before January 28, 1999. Also, paragraph (c)(2) of this section (apportionment of consolidated account to departing member) is not applicable for members ceasing to be members of a group before January 28, 1999. A group applies the principles of § 1.1502-9A (rather than paragraph (c)(2) of this section) to determine the amount of a consolidated account that is apportioned to a member that ceases to be a member of the group before January 28, 1999 (and reduces its consolidated account by such apportioned amount) before applying paragraph (c)(2) of this section to members that cease to be members on or after January 28, 1999.

**§ 1.1502-9T [Removed]**

**Par. 7.** Section 1.1502-9T is removed.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

**Par. 8.** The authority citation for part 602 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

**Par 9.** In § 602.101, paragraph (b) is amended in the table by removing the current entry for 1.1502-9 and adding new entries for 1.1502-9 and 1.1502-9A to read as follows:

**§ 602.101 OMB Control numbers.**

CFR part or section where identified and described	Current OMB control No.
* * * * *	
(b) * * *	
* * * * *	
1.1502-9 .....	1545-1634
* * * * *	
1.1502-9A .....	1545-0121
* * * * *	

**Robert E. Wenzel,**  
*Deputy Commissioner of Internal Revenue.*

Approved: July 16, 1999.

**Donald C. Lubick,**  
*Assistant Secretary of the Treasury.*  
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**FEDERAL COMMUNICATIONS COMMISSION**

**47 CFR Parts 0, 43, 63, and 64**

[IB Docket Nos. 98-148, 98-22, CC Docket No. 90-337 (Phase II), FCC 99-73]

**Biennial Review of the Reform of the International Settlements Policy and Associated Filing Requirements**

**AGENCY:** Federal Communications Commission.

**ACTION:** Final rule; announcement of effective date.

**SUMMARY:** The Commission amended its rules regarding the International Settlements Policy. The rules contained information collection requirements. These rules became effective on July 29, 1999.

**EFFECTIVE DATE:** The amendments to 47 CFR 0.457, 43.51, 63.14, 63.16, 63.22, 63.23, 64.1001, and 64.1002 published at 64 FR 34734 (June 29, 1999) became effective on July 29, 1997.

**FOR FURTHER INFORMATION CONTACT:** Lisa Choi or Jackie Ruff, Attorney-Advisors, Telecommunications Division, International Bureau, (202) 418-1470.

**SUPPLEMENTARY INFORMATION:** On April 15, 1999, the Commission adopted an order removing and modifying rules that govern the manner in which U.S. international telecommunications carriers provide service in correspondence with foreign carriers that operate in competitive markets, a summary of which was published in the **Federal Register**. See 64 FR 34734, June 29, 1999. All of the rules contained information collection requirements. We stated that the "rules contain information collections that have not been approved by the Office of Management and Budget (OMB). The Commission will publish a document in the **Federal Register** announcing the effective date of these rules." The information collections were approved by OMB on July 29, 1999. See OMB Nos. 3060-0454 and 3060-0901. This publication satisfies our statement that the Commission would publish a document announcing the effective date of the rules.

**List of Subjects in 47 CFR Parts 0, 43, 63 and 64**

Communications common carriers, Reporting and recordkeeping requirements.

Federal Communications Commission.

**Magalie Roman Salas,**  
*Secretary.*

[FR Doc. 99-20694 Filed 8-10-99; 8:45 am]  
BILLING CODE 6712-01-M

**DEPARTMENT OF STATE**

**48 CFR Parts 601, 602, 603, 604, 605, 606, 608, 609, 610, 611, 613, 614, 615, 616, 617, 619, 622, 623, 625, 626, 628, 629, 630, 631, 632, 633, 634, 636, 637, 639, 641, 642, 643, 644, 645, 646, 647, 649, 652 and 653**

[Public Notice #3025]

RIN 1400-AA71

**Office of the Procurement Executive; Department of State Acquisition Regulation (DOSAR)**

**AGENCY:** Office of the Procurement Executive, Department of State.

**ACTION:** Final rule.

**SUMMARY:** This rule makes final a proposed rule published for comment on November 30, 1998 (63 FR 65728) amending the Department of State Acquisition Regulation (DOSAR). The final rule also contains several miscellaneous amendments and corrections not published on November 30, 1998, as outlined below.

**EFFECTIVE DATE:** August 11, 1999.