

this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

**Compliance:** Required as indicated, unless accomplished previously.

To prevent the attachment pin from fully migrating from the brake torque rod and the collar from detaching from the main landing gear (MLG), which could result in loss of braking on two wheels and the inability to extend the MLG, accomplish the following:

#### Installation of Retainer Device

(a) Within 5 months after the effective date of this AD, install a retainer device on the attachment pin of the brake torque rods of the MLG, in accordance with Airbus Service Bulletin A330-32-3119 (for Model A330 series airplanes) or A340-32-4157 (for Model A340 series airplanes), both dated July 13, 2000.

**Note 2:** The Airbus service bulletins refer to Messier-Dowty Service Bulletins A33/34-32-163 and A33/34-32-164, both dated March 1, 2000, as additional sources of service information for accomplishment of the installation required by this AD.

#### Spares

(b) As of the effective date of this AD, no person may install an MLG on any airplane unless it has been modified in accordance with the requirements of this AD.

#### Alternative Methods of Compliance

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, International Branch, ANM-116.

**Note 3:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM-116.

#### Special Flight Permits

(d) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

#### Incorporation by Reference

(e) The installation shall be done in accordance with Airbus Service Bulletin A330-32-3119, dated July 13, 2000; or Airbus Service Bulletin A340-32-4157, dated July 13, 2000; as applicable. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Airbus Industrie, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

**Note 4:** The subject of this AD is addressed in French airworthiness directives 2000-478-130(B) and 2000-479-157(B), both dated November 29, 2000.

#### Effective Date

(f) This amendment becomes effective on September 5, 2001.

Issued in Renton, Washington, on July 19, 2001.

**Vi L. Lipski,**

*Manager, Transport Airplane Directorate,  
Aircraft Certification Service.*

[FR Doc. 01-18468 Filed 7-31-01; 8:45 am]

**BILLING CODE 4910-13-U**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 95

[Docket No. 30261; Amdt. No. 430]

#### IFR Altitudes; Miscellaneous Amendments

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Final rule.

**SUMMARY:** This amendment adopts miscellaneous amendments to the required IFR (instrument flight rules) altitudes and changeover points for certain Federal airways, jet routes, or direct routes for which a minimum or maximum en route authorized IFR altitude is prescribed. This regulatory action is needed because of changes occurring in the National Airspace System. These changes are designed to provide for the safe and efficient use of the navigable airspace under instrument conditions in the affected areas.

**EFFECTIVE DATE:** 0901 UTC, September 6, 2001.

#### FOR FURTHER INFORMATION CONTACT:

Donald P. Pate, Flight Procedure Standards Branch (AMCAFS-420), Flight Technologies and Programs Division, Flight Standards Service, Federal Aviation Administration, Mike Monroney Aeronautical Center, 6500 South MacArthur Blvd. Oklahoma City, OK 73169 (Mail Address: P.O. Box 25082 Oklahoma City, OK 73125) telephone: (405) 954-4164.

**SUPPLEMENTARY INFORMATION:** This amendment to part 95 of the Federal Aviation Regulations (14 CFR part 95) amends, suspends, or revokes IFR altitudes governing the operation of all aircraft in flight over a specified route or any portion of that route, as well as the changeover points (COPs) for Federal airways, jet routes, or direct routes as prescribed in part 95.

#### The Rule

The specified IFR altitudes, when used in conjunction with the prescribed changeover points for those routes, ensure navigation aid coverage that is adequate for safe flight operations and free of frequency interference. The reasons and circumstances that create the need for this amendment involve matters of flight safety and operational efficiency in the National Airspace System, are related to published aeronautical charts that are essential to the user, and provide for the safe and efficient use of the navigable airspace. In addition, those various reasons or circumstances require making this amendment effective before the next scheduled charting and publication date of the flight information to assure its timely availability to the user. The effective date of this amendment reflects those considerations. In view of the close and immediate relationship between these regulatory changes and safety in air commerce, I find that notice and public procedure before adopting this amendment are impracticable and contrary to the public interest and that good cause exists for making the amendment effective in less than 30 days.

#### Conclusion

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore—(1) is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. For the same reason, the FAA certifies that this amendment will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

#### List of Subjects in 14 CFR Part 95

Airspace, Navigation (air).

Issued in Washington, DC on July 27, 2001.

**Nicholas A. Sabatini,**

*Director, Flight Standards Service.*

#### Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, part 95 of the Federal Aviation Regulations (14 CFR part 95) is amended as follows effective at 0901 UTC, September 6, 2001.

**PART 95—[AMENDED]**

Authority: 49 U.S.C. 106(g), 40103, 40106, 40113, 40114, 40120, 44502, 44514, 44719, 44721.

§§ 95.1001, 95.6001, 95.6004, 95.6007, 95.6023, 95.6037, 95.6053, 95.6054, 95.6070, 95.6078, 95.6120, 95.6123, 95.6137, 95.6139, 95.6161, 95.6290, 95.6298, 95.6321, 95.6333, 95.6355, 95.6372, 95.6376, 95.6402, 95.6440, 95.6483, 95.6495, 95.6514, 95.6521, 95.6566, 95.6568, 95.6569, 95.6583, 95.7001, 95.7713, 95.8003, and 95.8005 [Amended]

2. Part 95 is amended to read as follows:

1. The authority citation for part 95 continues to read as follows:

REVISIONS TO IFR ALTITUDES & CHANGEOVER POINTS  
[Amendment 430 Effective Date, September 6, 2001]

From	To	MEA
<b>§ 95.1001 Direct Routes—U.S.</b>		
<b>Bahama Routes—062V Is Amended To Read in Part</b>		
FREEPORT, BS VOR/DME .....	JAKEL, BS FIX .....	*4000
*1400—MOCA		
JAKEL, BS FIX .....	BERTH, BS FIX .....	*4000
*1300—MOCA		
<b>§ 95.6001 Victor Routes—U.S.</b>		
<b>§ 95.6002 VOR Federal Airway 2 Is Amended To Read in Part</b>		
*SEATTLE, WA VORTAC .....	VAMPS, WA FIX.	**8000
E BND .....	.....	**4000
W BND .....	.....	
*4300—MCA SEATTLE, WA VORTAC E BND		
*3100—MOCA		
VAMPS, WA FIX .....	*BEEZR, WA FIX .....	8000
*9000—MRA		
BEEZR, WA FIX .....	ELLENSBURG, WA VORTAC .....	*8000
*6800—MOCA		
<b>§ 95.6004 VOR Federal Airway 4 Is Amended To Read in Part</b>		
TOTOOSH, WA VORTAC .....	JAWBN, WA FIX .....	*5400
*4600—MOCA		
LOFAL, WA FIX .....	*SEATTLE, WA VORTAC .....	**4000
*5200—MCA SEATTLE VORTAC E BND		
**2800—MOCA		
BLAKO, WA FIX .....	HUMPP, WA FIX.	*10000
E BND .....	.....	*6400
W BND .....	.....	
*6200—MOCA		
HUMPP, WA FIX .....	CHINS, WA FIX .....	*10000
*9000—MOCA		
CHINS, WA FIX .....	TITON, WA FIX.	*7000
E BND .....	.....	*10000
W BND .....	.....	
*7000—MOCA		
<b>§ 95.6007 VOR Federal Airway 7 Is Amended To Read in Part</b>		
NITTS, FL FIX .....	*ORATE, FL FIX .....	**3000
*3000—MRA		
**1600—MOCA		
<b>§ 95.6023 VOR Federal Airway 23 Is Amended To Read in Part</b>		
WHATCOM, WA VORTAC .....	VANCOUVER, CA VORTAC .....	3000
<b>§ 95.6037 VOR Federal Airway 37 Is Amended To Read in Part</b>		
COLUMBIA, SC VORTAC .....	*BLOTS, SC FIX .....	**4000
*4000—MRA		
**2300—MOCA		
BOLTS, SC FIX .....	*GREAT, SC FIX .....	**4000
*4000—MRA		
**2300—MOCA		
GREAT, SC FIX .....	RICHE, SC FIX .....	*4000

## REVISIONS TO IFR ALTITUDES &amp; CHANGEOVER POINTS—Continued

[Amendment 430 Effective Date, September 6, 2001]

From	To	MEA
*2300—MOCA		
<b>§ 95.6053 VOR Federal Airway 53 Is Amended To Read in Part</b>		
COLUMBIA, SC VORTAC ..... *4000—MRA **2300—MOCA	*WIDER, SC FIX .....	**4000
WIDER, SC FIX ..... *4000—MRA **2300—MOCA	*BUBBA, SC FIX .....	**4000
BUBBA, SC FIX ..... *2300—MOCA	WILLS, SC FIX .....	*4000
<b>§ 95.6054 VOR Federal Airway 54 Is Amended To Read in Part</b>		
DILLA, GA FIX ..... **8000—MRA **6200—MOCA	*SUNET, SC FIX .....	**8000
SUNET, SC FIX ..... *6200—MOCA	RESTS, SC FIX .....	*8000
RESTS, SC FIX ..... *4700—MOCA	CLEVA, SC FIX .....	*6000
<b>§ 95.6070 VOR Federal Airway 70 Is Amended To Read in Part</b>		
BROWNSVILLE, TX VORTAC ..... *5000—MRA	*MADRE, TX FIX .....	1600
MADRE, TX FIX ..... *5000—MRA	*RAYMO, TX FIX .....	1600
<b>§ 95.6078 VOR Federal Airway 78 Is Amended To Read in Part</b>		
SCHOOLCRAFT COUNTY, MI VOR/DME .....	PELLSTON, MI VORTAC .....	2600
<b>§ 95.6120 VOR Federal Airway 120 Is Amended To Read in Part</b>		
*SEATTLE, WA VORTAC ..... E BND ..... W BND ..... *6300—MCA SEATTLE, WA VORTAC E BND **5000—MOCA	TAGOR, WA FIX. ..... .....	**8500 **5000
TAGOR, WA FIX ..... *11400—MOCA	CASHS, WA FIX .....	*12000
MITCHELL, SD VOR/DME .....	FRYRE, SD FIX .....	3700
<b>§ 95.6123 VOR Federal Airway 123 Is Amended To Read in Part</b>		
HAARP, NY FIX ..... *2000—MOCA	RYMES, NY FIX .....	*5000
RYMES, NY FIX .....	CARMEL, NY VOR/DME .....	2500
<b>§ 95.6137 VOR Federal Airway 137 Is Amended To Read in Part</b>		
MORON, CA FIX ..... *12000—MCA ARRAN FIX E BND	*ARRAN, CA FIX.	
<b>§ 95.6139 VOR Federal Airway 139 Is Amended To Read in Part</b>		
CAPE CHARLES, VA VORTAC ..... *1500—MOCA	EWOOD, VA FIX .....	*2000
EWOOD, VA FIX ..... *1500—MOCA	SNOW HILL, MD VORTAC .....	*6000
<b>§ 95.6161 VOR Federal Airway 161 Is Amended To Read in Part</b>		
LLANO, TX VORTAC ..... *6000—MRA **2800—MOCA	*BUILT, TX FIX .....	**6000
<b>§ 95.6290 VOR Federal Airway 290 Is Amended To Read in Part</b>		
TAR RIVER, NC VORTAC .....	KENIR, NC FIX .....	*4000

REVISIONS TO IFR ALTITUDES & CHANGEOVER POINTS—Continued  
 [Amendment 430 Effective Date, September 6, 2001]

From	To	MEA
*1500—MOCA KENIR, NC FIX ..... *1500—MOCA	PUNGO, NC FIX .....	*5000
<b>§ 95.6298 VOR Federal Airway 298 Is Amended To Read in Part</b>		
*SEATTLE, WA VORTAC ..... W BND ..... E BND ..... *4300—MCA SEATTLE, WA VORTAC E BND **3100—MOCA	VAMPS, WA FIX. ..... .....	*4000 **8000
<b>§ 95.6321 VOR Federal Airway 321 Is Amended To Read in Part</b>		
*PREST, GA FIX ..... *5000—MCA PREST FIX NW BND **5000—MCA COLUMBUS VORTAC SE BND ***3300—MOCA	**COLUMBUS, GA VORTAC .....	***5000
<b>§ 95.6333 VOR Federal Airway 333 Is Amended To Read in Part</b>		
CHOO CHOO, TN VORTAC ..... *4500—MRA	*BOOPS, TN FIX.	
<b>§ 95.6355 VOR Federal Airway 355 Is Amended To Read in Part</b>		
BOWIE, TX VORTAC .....	WICHITA FALLS, TX VORTAC .....	3100
<b>§ 95.6372 VOR Federal Airway 372 Is Amended To Read in Part</b>		
KAYOH, CA FIX ..... *11200—MCA HOMELAND VOR NE BND	*HOMELAND, CA VOR.	
<b>§ 95.6376 VOR Federal Airway 376 Is Amended To Read in Part</b>		
RICHMOND, VA VORTAC ..... GRUBY, VA FIX ..... *1700—MOCA	GRUBY, VA FIX ..... IRONS, MD FIX .....	2000 *2500
<b>§ 95.6402 VOR Federal Airway 402 Is Amended To Read in Part</b>		
MOSER, TX FIX ..... *5200—MOCA PANHANDLE, TX VORTAC ..... *7000—MRA **4800—MOCA	PANHANDLE, TX VORTAC ..... *BRISC, TX FIX .....	*6000 **7000
<b>§ 95.6440 VOR Federal Airway 440 Is Amended To Read in Part</b>		
PANHANDLE, TX VORTAC ..... *7000—MRA **4800—MOCA	*BRISC, TX FIX .....	**7000
<b>§ 95.6483 VOR Federal Airway 483 Is Amended To Read in Part</b>		
DEER PARK, NY VOR/DME ..... *2000—MOCA RYMES, NY FIX .....	RYMES, NY FIX ..... CARMEL, NY VOR/DME .....	*2500 2500
<b>§ 95.6495 VOR Federal Airway 495 Is Amended To Read in Part</b>		
CORVALLIS, OR VOR/DME ..... ADLOW, OR FIX ..... *3400—MOCA BATTLE GROUND, WA VORTAC ..... N BND ..... S BND ..... *8500—MRA **5000—MOCA ALDER, WA FIX ..... N BND ..... S BND .....	ADLOW, OR FIX ..... NEWBERG, OR VOR/DME ..... *TOUTL, WA FIX. ..... ..... CIDUG, WA FIX. ..... .....	4000 *4000  **9000 **5000  *5000 *9000

REVISIONS TO IFR ALTITUDES & CHANGEOVER POINTS—Continued  
 [Amendment 430 Effective Date, September 6, 2001]

From	To	MEA
*4000—MOCA CIDUG, WA FIX .....	SEATTLE, WA VORTAC .....	*5000
*3000—MOCA SEATTLE, WA VORTAC .....	LOFAL, WA FIX .....	*4000
*2800—MOCA U.S. CANADIAN BORDER .....	WHATCOM, WA VORTAC .....	*3000
*1900—MOCA		

**§ 95.6514 VOR Federal Airway 514 Is Amended To Read in Part**

JULIAN, CA VORTAC .....	WARNE, CA FIX.	
SW BND .....		8000
NE BND .....		9000

**§ 95.6521 VOR Federal Airway 521 Is Amended To Read in Part**

NITTS, FL FIX .....	*ORATE, FL FIX .....	**3000
*3000—MRA **1600—MOCA		

**§ 95.6566 VOR Federal Airway 566 Is Amended To Read in Part**

KNELT, LA FIX .....	COVEX, LA FIX .....	*3500
*1800—MOCA		

**§ 95.6568 VOR Federal Airway 568 Is Amended To Read in Part**

LLANO, TX VORTAC .....	*BUILT, TX FIX .....	**6000
*6000—MRA **2800—MOCA		
MILLSAP, TX VORTAC .....	KARYN, TX FIX .....	3000
KARYN, TX FIX .....	WICHITA FALLS, TX VORTAC .....	3100

**§ 95.6569 VOR Federal Airway 569 Is Amended To Read in Part**

FRANKSTON, TX VOR/DME .....	CEDAR CREEK, TX VORTAC .....	2000
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**§ 95.6583 VOR Federal Airway 583 Is Amended To Read in Part**

PARIS, TX VOR/DME .....	MC ALESTER, OK VORTAC .....	*3000
*2500—MOCA		

From	To	MEA	MAA
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**§ 95.7001 Jet Routes**

**§ 95.7713 Jet Route No. 713 Is Added To Read**

SALT LAKE CITY, UT VORTAC .....	BIG PINEY, WY VOR/DME .....	26000	45000
BIG PINEY, WY VOR/DME .....	BOYSEN RESERVOIR, WY VOR/DME .....	18000	45000
BOYSEN RESERVOIR, WY VOR/DME .....	BILLINGS, MT VORTAC .....	18000	45000

Airway segment		Changeover points	
From	To	Distance	From

**§ 95.8003 VOR Federal Airway Changeover Points Is Amended To Modify Changeover Point V-23**

GORMAN, CA VORTAC .....	SHAFTER, CA VORTAC .....	10	GORMAN
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**Is Amended To Add Changeover Point V-139**

CAPE CHARLES, VA VORTAC .....	SNOW HILL, MD VORTAC .....	33	CAPE CHARLES
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**Is Amended To Add Changeover Point V-283**

HECTOR, CA VORTAC .....	BOULDER CITY, NV VORTAC .....	23	HECTOR
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**§ 95.8005 Jet Routes Changeover Points Is Amended To Add Changeover Point J-713**

SALT LAKE CITY, UT VORTAC .....	BIG PINEY, WY VOR/DME .....	40	SALT LAKE CITY
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[FR Doc. 01-19156 Filed 08-01-01; 8:45 am]  
BILLING CODE 4910-13-M

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 31

[TD 8959]

RIN 1545-AY21

#### Interest-Free Adjustments With Respect to Underpayments of Employment Taxes

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to interest-free adjustments with respect to underpayments of employment taxes. These final regulations reflect changes to the law made by the Taxpayer Relief Act of 1997. The final regulations affect employers that are the subject of IRS examinations involving determinations by the IRS that workers are employees for purposes of subtitle C or that the employers are not entitled to relief from employment taxes under section 530 of the Revenue Act of 1978.

**DATES:** *Effective Date:* These regulations are effective August 1, 2001.

*Applicability Date:* These regulations are applicable with respect to notices of determination issued on or after March 19, 2001. Interest will be computed under the rule in this regulation on any claims for refund of interest pending on January 17, 2001. No inference is intended that the rule set forth in these final regulations is not current law.

**FURTHER INFORMATION CONTACT:** Lynne Camillo (202) 622-6040 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains an amendment to the Employment Tax Regulations (26 CFR part 31) under section 6205. On January 17, 2001, the IRS published in the **Federal Register** (66 FR 3956) a notice of proposed rulemaking (REG-110374-00) under section 6205 of the Internal Revenue Code relating to interest-free adjustments of employment tax underpayments. The notice proposed to amend § 31.6205-1 of the employment tax regulations.

No written comments responding to the notice of proposed rulemaking were received. No public hearing was requested or held. Accordingly, the

proposed regulations are adopted as final regulations.

Section 6205 allows employers that have paid less than the correct amount of employment taxes to make adjustments without interest, provided the error is reported and the taxes are paid by the last day for filing the return for the quarter in which the error was ascertained. However, no interest-free adjustments are permitted pursuant to section 6205 after receipt of notice and demand for payment thereof based upon an assessment. § 31.6205-1(a)(6).

The Taxpayer Relief Act of 1997, Public Law 105-34 (111 Stat. 788), effective August 5, 1997, created new section 7436 of the Internal Revenue Code (Code), which provides the Tax Court with jurisdiction to review determinations by the IRS that workers are employees for purposes of subtitle C, or that the employer is not entitled to relief from employment taxes under section 530. Section 7436 resulted in a change in the way employment tax examinations involving worker classification and section 530 issues are conducted insofar as notice and demand for payment of an employment tax underpayment based upon an assessment cannot be made until after the taxpayer under examination receives notice of the IRS's determination and has been given an opportunity to file a petition in the Tax Court contesting such determination.

#### Explanation of Provisions

This document contains an amendment to the regulations under section 6205. The amendment clarifies the period for adjustments of employment tax underpayments without interest under section 6205 following the expansion of Tax Court review to certain employment tax determinations.

As a general rule, under section 6601, all taxpayers who fail to pay the full amount of a tax due under the Code must pay interest at the applicable rate on the unpaid amount from the last date prescribed for payment of the tax until the date the tax is paid. However, section 6205 allows employers that have paid less than the correct amount of certain employment taxes<sup>1</sup> with respect to any payment of wages or compensation to make adjustments to returns without interest pursuant to the

<sup>1</sup> Section 6205 applies to underpayments of taxes under the Federal Insurance Contributions Act (FICA), the Railroad Retirement Tax Act (RRTA), and income tax withholding. Section 6205 does not apply to underpayments of taxes under Federal Unemployment Tax Act (FUTA), as such underpayments are not subject to interest under section 6601(i).

regulations. The employment tax regulations under section 6205 generally allow employers to make adjustments to returns without interest until the last day for filing the return for the quarter in which the error was ascertained. An error is ascertained when the employer has sufficient knowledge of the error to be able to correct it. § 31.6205-1(a)(4). Section 31.6205-1(a)(6) provides that no interest-free adjustments can be made after receipt of a statement of notice and demand for payment based upon an assessment.

In Revenue Ruling 75-464 (1975-2 C.B. 474), the IRS further clarified the time for adjustments under section 6205. The ruling clarifies that employers can still make interest-free adjustments where the underpayment is discovered during an audit or examination (i.e., where the employer has not independently ascertained the underpayment). The ruling sets forth situations illustrating when an error is ascertained with respect to returns under audit by the IRS. Under the facts in the revenue ruling, an error is ascertained when the employer signs an "Agreement to Adjustment and Collection of Additional Tax", Form 2504, either at the examination level or the appeals level, when the taxpayer pays the full amount due so as to file a refund claim (if paid prior to notice and demand), or at the conclusion of internal IRS appeal rights if no agreement is reached. Under the factual situations in Revenue Ruling 75-464, the employment taxes can be paid free of interest at the time the employer signs Agreement Form 2504 or at the time it pays the tax preparatory to filing a claim to contest the liability in court, after having exhausted all appeal rights within the IRS, provided the payment is made before the taxpayer receives notice and demand for payment.

The Taxpayer Relief Act of 1997, Public Law 105-34 (111 Stat. 788), created new section 7436 of the Code which provides the Tax Court with jurisdiction to review determinations by the IRS that workers are employees for purposes of subtitle C of the Code, or that the organization for which services are performed is not entitled to relief from employment taxes under section 530. Section 7436(a) requires that the determination involve an actual controversy and that it be made as part of an examination. Subsequent to enactment of section 7436 of the Code, the IRS created a standard notice, the "Notice of Determination Concerning Worker Classification Under Section 7436" (notice of determination) to serve as the "determination" that is a prerequisite to invoking the Tax Court's