

or P/N A-550-85 (4mm thread pitch). These propellers are installed on, but not limited to, Sukhoi SU-26, SU-29, SU-31; Yakovlev YAK-52, YAK-54, YAK-55, and Technavia SM-92 airplanes.

**Note 1:** This airworthiness directive (AD) applies to each propeller identified in the preceding applicability provision, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For propellers that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (d) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by 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 already done.

To prevent blade root lag screw breakage, which could result in propeller blade separation and loss of control of the airplane, do the following:

(a) For propellers with Torx head blade root lag screws, P/N A-549-85 (3mm thread pitch), inspect Torx head blade root lag screws for torque values and breakage in accordance with MT-Propeller Entwicklung GMBH Service Bulletin (SB) No. 17-A, dated March 5, 1999, as follows:

(1) Initially inspect within 50 hours time-in-service (TIS), or within two months after the effective date of this AD, whichever occurs first.

(2) Thereafter, inspect at intervals not to exceed 100 hours TIS, or within 12 months, whichever occurs first.

(3) Before further flight, if any lag screws are found broken or with torque less than 64 foot-pounds, replace all lag screws with new lag screws.

(b) For propellers with lag screws, P/N A-550-85 (4mm thread pitch), inspect lag screws for torque values and breakage in accordance with MT-Propeller Entwicklung GMBH SB No. 17-A, dated March 5, 1999, as follows:

(1) Inspect within 50 hours TIS, or within two months after the effective date of this AD, whichever occurs first.

(2) Before further flight, if any lag screws are found broken or with torque less than 64 foot-pounds, replace all lag screws with improved, hexagonal head blade root lag screws, P/N A-983-85. Torque screws to 58-60 foot-pounds.

(c) Replace lag screws, P/N A-550-85, within 100 hours TIS, or within 12 months after the effective date of this AD, with lag screws, P/N A-983-85, in accordance with MT-Propeller Entwicklung GMBH SB No. 17-A, dated March 5, 1999. Torque screws to 58-60 foot-pounds.

#### Alternative Methods of Compliance

(d) 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, Boston Aircraft Certification Office. Operators must submit their requests through an appropriate FAA Maintenance Inspector, who may add comments and then send it to the Manager, Boston Aircraft Certification Office.

**Note 2:** Information concerning the existence of approved alternative methods of compliance with this airworthiness directive, if any, may be obtained from the Boston Aircraft Certification Office.

#### Special Flight Permits

(e) Special flight permits may be issued in accordance §§ 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 done.

Issued in Burlington, Massachusetts, on February 20, 2002.

**Jay J. Pardee,**

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

[FR Doc. 02-4587 Filed 2-26-02; 8:45 am]

**BILLING CODE 4910-13-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 31, 46, 301

[REG-107100-00]

**RINs 1545-AY26, 1545-BA00, 1545-AY83, 1545-BA38, 1545-AY93, 1545-BA36 and 1545-AW92, 1545-AY82, 1545-AY87, 1545-BA06, 1545-BA09, 1545-BA26, 1545-AY94, 1545-BA25**

#### Miscellaneous Federal Tax Matters; Correction

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

**ACTION:** Correction to notices of proposed rulemaking.

**SUMMARY:** This document corrects the language referring taxpayers to the IRS Internet site for several notices of proposed rulemaking published in the **Federal Register**. The proposed regulations that need correction are identified in the table set out in this correction notice.

**FOR FURTHER INFORMATION CONTACT:** Donna Poindexter, Associate Chief Counsel (Income Tax and Accounting), (202) 622-7180 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

On various dates from November 2001 through February 2002, several notices of proposed rulemaking were published in the **Federal Register** that contained inaccurate language referring taxpayers to the IRS Home Page and the IRS Internet site address. This document corrects this language.

##### Need for Correction

For the documents listed in the table, the inaccurate language and IRS Internet site address published in the notices of proposed rulemaking is misleading and in need of correction.

##### Correction of Publications

Accordingly, for each entry listed in the table, remove the language from the **ADDRESSES** caption in the preamble as set out in the "Remove" column and add the language in the "Add" column in its place.

Project No.	Subject	Date Published	Citation	Remove	Add
REG-107100-00	Disallowance of Deductions and Credits for Failure to File Timely Return.	01-29-02	67 FR 4217	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.ustreas.gov/tax_regs/regslist.html">http://www.irs.ustreas.gov/tax_regs/regslist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-125638-01	Guidance Regarding Deduction and Capitalization of Expenditures.	01-24-02	67 FR 3461	Alternatively, taxpayers may send submissions electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or directly to the IRS Internet site at <a href="http://www.irs.ustreas.gov/tax_regs/regslist.html">http://www.irs.ustreas.gov/tax_regs/regslist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-115054-01	Treatment of Community Income for Certain Individuals Not Filing Joint Returns.	01-22-02	67 FR 2841	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.ustreas.gov/tax_regs/regslist.html">http://www.irs.ustreas.gov/tax_regs/regslist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-159079-01	Taxpayer Identification Number Rule Where Taxpayer Claims Treaty Rate and is Entitled to an Immediate Payment.	01-17-02	67 FR 2387	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/regslist.html">http://www.irs.gov/tax_regs/regslist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-125450-01	Liability for Insurance Premium Excise Tax.	01-07-02	67 FR 707	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/regslist.html">http://www.irs.gov/tax_regs/regslist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-142299-01 REG-209135-88	Certain Transfer of Property to Regulated Investment Companies and Real Estate Investment Trusts.	01-02-02	67 FR 48	Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to CC:ITA:RU [REG-142299-01], Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC or sent to the IRS Internet site at: <a href="http://www.irs.gov/tax_regs/regslist.html">http://www.irs.gov/tax_regs/regslist.html</a> .	Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to CC:ITA:RU [REG-142299-01], Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may submit electronic comments directly to the IRS <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .

Project No.	Subject	Date Published	Citation	Remove	Add
REG-112991-01	Credit or Increasing Research Activities.	12-26-01	66 FR 66362	Alternatively, taxpayers may submit comment electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-119436-01	New Markets Tax Credit.	12-26-01	66 FR 66376	Alternatively, taxpayers may send submissions electronically via the Internet by selecting the "Tax Regs" option on the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-126485-01	Statutory Mergers and Consolidations.	11-15-01	66 FR 57400	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the Tax Reg option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-137519-01	Consolidated Returns; Applicability of Other Provisions of Law; Non-Applicability of Section 357(c).	11-14-01	66 FR 57021	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-142686-01	Application of the Federal Insurance Contributions Act, Federal Unemployment Tax Act, and Collection of Income Tax at Source to Statutory Stock Options.	01-28-02	67 FR 3846	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-125626-01	Unit Livestock Price Method.	02-04-02	67 FR 5074	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-120135-01	Definition of Agent for Certain Purposes.	02-01-02	67 FR 4938	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .

Cynthia Grigsby,  
 Chief, Regulations Unit, Associate Chief  
 Counsel (Income Tax and Accounting).  
 [FR Doc. 02-4676 Filed 2-22-02; 2:59 pm]  
 BILLING CODE 4830-01-P

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 165

[CGD01-02-016]

RIN 2115-AA97

#### Safety and Security Zones; Boston, Massachusetts Captain of the Port Zone

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** Coast Guard proposes to establish one temporary and three permanent safety and security zones within the Boston Marine Inspection and Captain of the Port Zone. The safety and security zones will prohibit entry into or movement within a portion of Boston and Salem Harbors and are needed to ensure public safety and prevent sabotage or terrorist acts against vessels and the Port of Boston.

**DATES:** Comments and related material must reach the Coast Guard on or before March 8, 2002.

**ADDRESSES:** MSO Boston maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at MSO Boston between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:**

LT Dave Sherry, Maritime Security Operations, MSO Boston, at 617-223-3030.

**SUPPLEMENTARY INFORMATION:**

#### Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking CGD01-02-016, indicate the specific section of this document to which each comment applies, and give the reason for each comment.

You have until March 8, 2002 to comment on this proposed rule involving Boston and Salem Harbors. This short comment period will permit

the Coast Guard to publish a final rule before the expiration of the existing temporary RNA (CGD01-01-162; published in the **Federal Register** September 27, 2001, 66 FR 49280), safety and security zones. These proposed measures were implemented as a temporary emergency rulemaking shortly following the terrorist attacks of September 11, 2001. That emergency rulemaking is discussed herein under the **Background and Purpose** section of this preamble.

These measures were implemented to ensure the safety of the vessels whose movement is being regulated, others in the maritime community, surrounding communities and the public from possible terrorist attacks aimed at vessels or committed from vessels. Temporary safety and security zones were also promulgated to ensure the security of vulnerable waterfront areas. This proposed rulemaking would make permanent those temporary emergency regulations. As those regulations expire on March 15, 2002, a shortened comment period is necessary to ensure that there is no gap in these regulations in order to provide continuous security for the waterfront areas protected by the rulemaking.

As the public and maritime community have been operating under these regulations since September 18, 2001, there is a basis for the public providing constructive comments from actual experience with the temporary regulations in a brief period of time. Due to this shortened comment period, in order to provide additional notice to the public, we will do the following: place a notice of our proposed rule in the local notice to mariners, post the published Notice of Proposed Rulemaking on the MSO Boston Web site at <http://www.uscg.mil/d1/units/msobos/>, and advise port users of the published NPRM at local port operator group meetings.

Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know your submission reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

In our final rule, we will include a concise general statement of the comments received and identify any changes from the proposed rule based on the comments. If as we expect, we make the final rule effective less than 30 days after publication in the **Federal Register**, we will explain our good cause

for doing so as required by 5 U.S.C. 553(d)(3).

#### Public Meeting

We do not now plan to hold a public meeting. However, you may submit a request for a meeting by writing to Marine Safety Office Boston at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that a public meeting would aid this rulemaking, we will hold one at a time and place announced by a separate notice in the **Federal Register**.

#### Background and Purpose

On September 11, 2001, two commercial aircraft were hijacked from Logan Airport in Boston, Massachusetts and flown into the World Trade Center in New York, New York inflicting catastrophic human casualties and property damage. A similar attack was conducted on the Pentagon on the same day. National security and intelligence officials warn that future terrorist attacks are likely. Immediately following the September 11 attacks, a temporary rule published in the **Federal Register** (66 FR 49280, September 27, 2001) established temporary anchorage grounds, Regulated Navigation Areas, and safety and security zones in the Boston, Massachusetts Marine Inspection Zone and Captain of the Port Zone. These measures were taken to safeguard human life, vessels and waterfront facilities from sabotage or terrorist acts. That rule expires on March 15, 2002.

The Coast Guard proposes to establish permanent safety and security zones in Boston and Salem Harbors as part of a comprehensive, port security regime designed to safeguard human life, vessels and waterfront facilities from sabotage or terrorist acts. Due to continued heightened security concerns, permanently available safety and security zones in Boston and Salem Harbor are prudent provide for the safety of the port. The Captain of the Port will determine when these zones are enforced based on potential threats and may establish conditions under which vessels are allowed to enter, transit or operate within these zones.

Under the proposed rule, the Coast Guard would establish one temporary and three permanent safety and security zones having identical boundaries, around Coast Guard Integrated Support Command, Boston, the Distrigas Marine Terminal in Everett, MA, the PG & E power Plant in Salem, MA, and in the Reserved Channel, Boston, MA. These zones would restrict entry into or movement within portions of Boston Inner Harbor. The one temporary safety