

APPENDIX—REGULATORY REVIEW MODIFIED REVOLVING TEN-YEAR SCHEDULE—Continued

16 CFR Part	Topic	Year to re-view
239	Guides for the Advertising of Warranties and Guarantees	2009
433	Preservation of Consumers' Claims and Defenses Rule	2009
700	Interpretations of Magnuson-Moss Warranty Act	2009
701	Disclosure of Written Consumer Product Warranty Terms and Conditions	2009
702	Pre-sale Availability of Written Warranty Terms	2009
703	Informal Dispute Settlement Procedures	2009
23	Guides for the Jewelry, Precious Metals, and Pewter Industries	2010
423	Care Labeling Rule	2010
20	Guides for the Rebuilt, Reconditioned and Other Used Automobile Parts Industry	2011
233	Guides Against Deceptive Pricing	2011
238	Guides Against Bait Advertising	2011
240	Guides for Advertising Allowances and Other Merchandising Payments and Services	2011
251	Guide Concerning Use of the Word "Free" and Similar Representations	2011
259	Guide Concerning Fuel Economy Advertising for New Automobiles	2011

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-125638-01]

RIN 1545-BA00

**Guidance Regarding Deduction and Capitalization of Expenditures; Correction**

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

**ACTION:** Correction to advance notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to the advance notice of proposed rulemaking that was published in the **Federal Register** on Thursday, January 24, 2002 (67 FR 3461) that will clarify the application of section 263(a) of the Internal Revenue Code to expenditures incurred in acquiring, creating, or enhancing certain intangible assets or benefits.

**DATES:** This correction is effective January 24, 2002.

**FOR FURTHER INFORMATION CONTACT:** Andrew J. Keyso, (202) 927-9397 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The advance notice of proposed rulemaking that is the subject of this correction is under section 263(a) of the Internal Revenue Code.

**Need for Correction**

As published, the advance notice of proposed rulemaking (REG-125638-01)

contains an error which may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the advance notice of proposed rulemaking (REG-125638-01), which is the subject of FR Doc. 02-1678 is corrected as follows:

On page 3464, column 1, line 7, the language "*J.J. Case Company v. United States, 32*" is corrected to read "*J.I. Case Company v. United States, 32.*"

**Cynthia Grigsby,**

*Chief, Regulations Unit, Associate Chief Counsel (Income Tax and Accounting).*

[FR Doc. 02-5111 Filed 3-1-02; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 301**

[REG-251502-96]

RIN 1545-AU68

**Civil Cause of Action for Certain Unauthorized Collection Actions**

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

**ACTION:** Withdrawal of notice of proposed rulemaking.

**SUMMARY:** This document withdraws the notice of proposed rulemaking relating to Internal Revenue Code section 7433 that was published in the **Federal Register** on Wednesday, December 31, 1997. The proposed regulations implemented provisions of the Taxpayer Bill of Rights 2 (TBOR2). TBOR2 raised the cap on damages under section 7433 and eliminated the jurisdictional

prerequisite requiring a taxpayer to exhaust administrative remedies before filing a civil damage action.

**FOR FURTHER INFORMATION CONTACT:**

Kevin Connelly, 202-622-3640 (not a toll-free call).

**SUPPLEMENTARY INFORMATION:**

**Background**

On Wednesday, December 31, 1997, the IRS issued proposed regulations titled Civil Cause of Action for Certain Unauthorized Collection Actions (62 FR 68242). Because the Internal Revenue Service Restructuring and Reform Act of 1998 substantially amended section 7433, including sections that TBOR2 had previously amended, we are withdrawing these proposed regulations (REG-251502-96). A new notice of proposed rulemaking containing both the statutory provisions of TBOR2 and RRA1998 with respect to damage actions under section 7433, as well as section 7426, has been opened.

**List of Subjects in 26 CFR Part 301**

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Withdrawal of Notice of Proposed Rulemaking**

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking that was published in the **Federal Register** on Wednesday, December 31, 1997 (62 FR 68242) is withdrawn.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

[FR Doc. 02-5112 Filed 3-1-02; 8:45 am]

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