

information within the prescribed time was due to reasonable cause and not to willful neglect.” is removed and the language “The penalty set forth in paragraph (a) of this section will not apply if it is established to the satisfaction of the *Commissioner* that the failure to file the information return or furnish the information within the prescribed time was due to reasonable cause and not to willful neglect.” is added in its place.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 301

[TD 9391]

RIN 1545-BF85

#### Source Rules Involving U.S. Possessions and Other Conforming Changes; Correction

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9391) that were published in the **Federal Register** on Wednesday, April 9, 2008 (73 FR 19350) providing rules under section 937(b) of the Internal Revenue Code for determining whether income is derived from sources within a U.S. possession or territory specified in section 937(a)(1) (generally referred to in this preamble as a “territory”) and whether income is effectively connected with the conduct of a trade or business within a territory.

**DATES:** This correction is effective May 14, 2008, and is applicable on April 9, 2008.

**FOR FURTHER INFORMATION CONTACT:** J. David Varley, (202) 622-7790 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations and removal of temporary regulations that are the subjects of this document are under sections 1, 170A, 861, 871, 876, 881, 884, 901, 931, 932, 933, 934, 935, 937, 957, 1402, 6012, 6038, 6046, 6688, and 7701 of the Internal Revenue Code.

#### Need for Correction

As published, final regulations (TD 9391) contain errors that may prove to be misleading and are in need of clarification.

#### Correction of Publication

Accordingly, the publication of the final regulations (TD 9391), which were the subject of FR Doc. 08-1105, is corrected as follows:

1. On page 19350, column 1, in the preamble, under the caption “Dates:”, line 5, the language “1(k), 1.861-3(d), 1.861-8(h), 1.871-1(d),” is corrected to read “1(k), 1.861-3(d), 1.861-8(h), 1.871-1(c),”.

2. On page 19351, column 1, in the preamble, under the paragraph heading “1. General Territory Source Rule”, line 8 of the first paragraph, the language “applying the principles of section 861” is corrected to read “applying the principles of sections 861”.

3. On page 19353, column 1, in the preamble, line 3 from the bottom of the first paragraph of the column, the language “of determining whether income for” is corrected to read “of determining whether income from”.

4. On page 19353, column 2, in the preamble, second line of the column, the language “outside of the territories. *Id.*” is corrected to read “outside of the territory. *Id.*”.

5. On page 19355, column 1, in the preamble, under the paragraph heading “*B. Guam and the Northern Mariana Islands*”, line 2 from the bottom of the paragraph, the language “provisions of the temporary and revised” is corrected to read “provisions of the temporary and proposed”.

6. On page 19356, column 2, in the preamble, under the paragraph heading “*E. Application of Subpart F to Bona Fide Residents of a Territory*”, line 7 from the bottom of the column, the language “voting of a territory corporation are from” is corrected to read “voting stock of a territory corporation are from”.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

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## DEPARTMENT OF LABOR

### Mine Safety and Health Administration

#### 30 CFR Part 75

RIN 1219-AB52

#### Sealing of Abandoned Areas

**AGENCY:** Mine Safety and Health Administration (MSHA), Labor.

**ACTION:** Correcting amendments.

**SUMMARY:** MSHA published a final rule in the **Federal Register** on April 18, 2008 (73 FR 21182) on Sealing of Abandoned Areas in underground coal mines. The final rule incorrectly listed cross-references in § 75.336(b)(1) and § 75.336(c). This document corrects the final rule by revising these sections.

**DATES:** *Effective Date:* The corrections are effective May 14, 2008.

**FOR FURTHER INFORMATION CONTACT:** Patricia W. Silvey, Director, Office of Standards, Regulations, and Variances, MSHA, 1100 Wilson Blvd., Room 2350, Arlington, Virginia 22209-3939, [silvey.patricia@dol.gov](mailto:silvey.patricia@dol.gov) (e-mail), (202) 693-9440 (voice), or (202) 693-9441 (telefax). This document is available on the Internet at <http://www.msha.gov/REGSINFO.HTM>.

**SUPPLEMENTARY INFORMATION:** As published, the preamble incorrectly referenced a section of the final rule. On page 21193, in the first column, in the first line, “§ 75.335(a)(1)(iii)” should be “§ 75.336(a)(1)(iii).” The sentence should read “Under final § 75.336(a)(1)(iii) for less than 120 psi seals constructed after April 18, 2008, the District Manager cannot approve different sampling locations and frequencies in the ventilation plan until after a minimum of 14 days and after seals have reached design strength.”

In addition, the final rule incorrectly listed cross-references in § 75.336(b)(1) and § 75.336(c). This document corrects the final rule by revising these sections.

#### List of Subjects in 30 CFR Part 75

Mine safety and health, Reporting and recordkeeping requirements, Underground coal mines, Ventilation.

■ Accordingly, 30 CFR part 75 is corrected by making the following correcting amendments:

#### PART 75—MANDATORY SAFETY STANDARDS—UNDERGROUND COAL MINES

■ 1. The authority citation for part 75 continues to read as follows:

**Authority:** 30 U.S.C. 811.