

(or its delegated agent) and performing corrective action before further flight.

#### Other FAA AD Provisions

(g) The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs)*: The Manager, International Branch, ANM-116, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to *Attn*: Tom Rodriguez, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 227-1137; fax (425) 227-1149. Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

(2) *Airworthy Product*: For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

(3) *Reporting Requirements*: For any reporting requirement in this AD, under the provisions of the Paperwork Reduction Act, the Office of Management and Budget (OMB) has approved the information collection requirements and has assigned OMB Control Number 2120-0056.

#### Related Information

(h) Refer to MCAI EASA Emergency Airworthiness Directive 2008-0137-E, dated July 23, 2008, and Avions de Transport Regional Service Bulletin ATR72-27-1059, Revision 02, dated May 19, 2008, for related information.

Issued in Renton, Washington, on October 3, 2008.

#### Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-143544-04]

RIN 1545-BD84

#### Regulations Enabling Elections for Certain Transactions Under Section 336(e)

##### Correction

In proposed rule document E8-19603 beginning on page 49965 in the issue of Monday, August 25, 2008, make the following correction:

#### §1.336-3 [Corrected]

1. On page 49979, in the first column, in §1.336-3(d)(1), in the twenty-second line, “into account in an amount” should read “into account in amount”.

2. On the same pages, in the same column, in §1.336-3(d)(2), in the last line, “into account in an amount” should read “into account in amount”.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-107318-08]

RIN 1545-BH75

#### Notice to Participants of Consequences of Failing To Defer Receipt of Qualified Retirement Plan Distributions; Expansion of Applicable Election Period and Period for Notices

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

**ACTION:** Notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains proposed regulations under sections 402(f), 411(a)(11), and 417 of the Internal Revenue Code (Code). The proposed regulations would provide that the notice required under section 411(a)(11) to be provided to a participant of his or her right, if any, to defer receipt of an immediately distributable benefit must also describe the consequences of failing to defer receipt of the distribution. The proposed regulations would also provide that the applicable election period for waiving the qualified joint and survivor annuity form of benefit under section 417 is the 180-day period ending on the annuity starting date, and that a notice required to be provided under section 402(f), section 411(a)(11), or section 417 may be provided to a participant as much as 180 days before the annuity starting date (or, for a notice under section 402(f), the distribution date). These regulations would affect administrators of, employers maintaining, participants in, and beneficiaries of tax-favored retirement plans.

**DATES:** Written or electronic comments and requests to speak at the public hearing must be received by January 7, 2009.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-107318-08), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington

DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-107318-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-107318-08).

#### FOR FURTHER INFORMATION CONTACT:

Concerning the regulations, Michael P. Brewer at (202) 622-6090; concerning submission of comments or to request to speak at the public hearing, Funmi Taylor at (202) 622-7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Paperwork Reduction Act

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP; Washington, DC 20224. Comments on the collection of information should be received by *December 8, 2008*. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information;

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collections of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collection of information in these proposed regulations is in § 1.411(a)-11(c)(2) of the Income Tax Regulations. This collection of information is required to comply with the statutory