

(h) Information on modifying the seal and part number configuration charts, can be found in GE Service Bulletin (SB) No. CF34-AL S/B 72-0238, dated July 27, 2007 (CL-600-2B19), and SB No. CF34-BJ S/B 72-0217, dated July 27, 2007 (CL-600-2A12 and CL-600-2B16).

Definition

(i) For the purposes of this AD, piece-part exposure means when the 4-step seal is removed from the engine or when the combustion liner is removed.

Alternative Methods of Compliance

(j) The Manager, Engine Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

Related Information

(k) Contact Kenneth Steeves, Aerospace Engineer, Engine Certification Office, Engine and Propeller Directorate, FAA, 12 New England Executive Park, Burlington, MA 01803; e-mail: keneth.steeves@faa.gov; telephone: (781) 238-7765, fax: (781) 238-7199, for more information about this AD.

Material Incorporated by Reference

(l) None.

Issued in Burlington, Massachusetts, on March 26, 2009.

Peter A. White,

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

[FR Doc. E9-7417 Filed 4-1-09; 8:45 am]

BILLING CODE 4910-13-P

AGENCY FOR INTERNATIONAL DEVELOPMENT

22 CFR Part 215

RIN 0412-AA61

Privacy Act of 1974, Implementation of Exemptions

AGENCY: United States Agency for International Development.

ACTION: Final rule; delay of effective date.

SUMMARY: This document delays the effective date by 30 days for the final rule exempting portions of the Partner Vetting System from one or more provisions of the Privacy Act, as published in the **Federal Register** on January 2, 2009 and delayed on February 2, 2009.

DATES: The effective date for the final rule published on January 2, 2009 (74 FR 9) and delayed on February 2, 2009 (74 FR 5808) is further delayed until May 4, 2009.

FOR FURTHER INFORMATION CONTACT: For general questions, please contact Jeff Denale, Chief, Counterterrorism and

Information Security Division, Office of Security, United States Agency for International Development, Ronald Reagan Building, 1300 Pennsylvania Avenue, NW., Washington, DC 20523; or by telephone 202 712 1264.

Dated: March 30, 2009.

Randy T. Streufert,

Director, Office of Security.

[FR Doc. E9-7414 Filed 4-1-09; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9394]

RIN 1545-BD80

Special Rules To Reduce Section 1446 Withholding; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to final regulations (TD 9394) that were published in the **Federal Register** on Tuesday, April 29, 2008 (73 FR 23069) regarding when a partnership may consider certain deductions and losses of a foreign partner to reduce or eliminate the partnership's obligation to pay withholding tax under section 1446 on effectively connected taxable income allocable under section 704 to such partner. The regulations will affect partnerships engaged in a trade or business in the United States that have one or more foreign partners.

DATES: This correction is effective on April 2, 2009, and is applicable on April 29, 2008.

FOR FURTHER INFORMATION CONTACT: Ronald M. Gootzeit at (202) 622-3860 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this document are under sections 1446, 1464, 6071, 6091, 6151, 6302, and 6414 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9394) contains errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 1.1446-6 is amended as follows:

- 1. Paragraph (c)(2)(i) is revised.
- 2. The last sentence of paragraph (d)(3)(ii) is revised and a new sentence is added at the end of the paragraph.
- 3. Paragraphs (e)(1)(vi) second occurrence, (e)(1)(vii), and (e)(1)(viii) are redesignated as paragraphs (e)(1)(vii), (e)(1)(viii), and (e)(1)(ix), respectively.
- 4. The first sentence of paragraph (e)(2) *Example 2.*(i) is revised.
- 5. The third and fourth sentences of paragraph (e)(2) *Example 2.*(ii) are revised.
- 6. The fourth sentence of paragraph (e)(2) *Example 4.* is revised.
- 7. Paragraph (e)(2) *Example 6.*(ii) is revised.

The revisions and addition read as follows:

§ 1.1446-6 Special rules to reduce a partnership's 1446 tax with respect to a foreign partner's allocable share of effectively connected taxable income.

* * * * *

(c) * * *

(2) * * *

(i) *Form of certification.* A partner's certification to a partnership under paragraph (c)(1)(i) or (iii) of this section shall be made using Form 8804-C, "Certificate Of Partner-Level Items to Reduce Section 1446 Withholding" in accordance with the instructions of the form and the rules of this section.

* * * * *

(d) * * *

(3) * * *

(ii) * * * To permit the partnership to reasonably rely on such certificate, the partnership shall be considered to have satisfied the requirements of paragraph (d)(3)(i) of this section if the partnership demonstrates that such failure was due to reasonable cause and not willful neglect and if once the partnership becomes aware of the failure, the partnership attaches the certificate and computation, as well as a written statement setting forth the reasons for the failure to comply with the requirements of paragraph (d)(3)(i) of this section, to an amended Form 8813 or amended Forms 8804 and 8805

for the relevant period. All such submissions should be sent to the address provided in the instructions to Form 8804-C.

* * * * *

(e) * * *

(2) * * *

Example 2. * * *

(i) Assume the same facts as in Example 1.

(ii) * * * As described in Example 1, NRA's year 4 U.S. income tax return is a qualifying U.S. income tax return because it will report income or gain effectively connected with a U.S. trade or business and is described under paragraph (b)(2)(iii)(C) of this section. Although NRA's year 5 U.S. income tax return reports income or gain effectively connected with a U.S. trade or business or deductions or losses properly allocated and apportioned to such activities it is not a qualifying U.S. income tax return under paragraph (b)(2)(iii) of this section.

* * * * *

Example 4. * * * NRA timely-filed (within the meaning of paragraph (b)(2) of this section) U.S. income tax returns for years 1 through 6 reporting its allocable share of ECTI (or loss) from XYZ (and timely paid all tax shown on such returns).

* * * * *

Example 6. * * *

(ii) If PRS had considered only \$900 (or a lesser amount) of NRA's certified net operating loss when computing and paying its 1446 tax during year 4 then, under paragraph (d)(2)(iii) of this section, PRS would not be liable for 1446 tax because it did not consider a net operating loss greater than the amount actually available to NRA.

■ **Par. 3.** Section 1.1464-1 is amended by revising paragraph (c) to read as follows:

§ 1.1464-1 Refunds or credits.

* * * * *

(c) *Effective/Applicability date.* The last sentence in paragraph (a) of this section shall apply to partnership taxable years beginning after April 29, 2008.

■ **Par. 4.** Section 1.6151-1 is amended by revising paragraph (e) to read as follows:

§ 1.6151-1 Time and place for paying tax shown on returns.

* * * * *

(e) *Effective/Applicability date.* Paragraph (d)(2) of this section shall apply to publicly traded partnerships described in § 1.1446-4 for partnership

taxable years beginning after April 29, 2008.

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LaNita Van Dyke,

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

[FR Doc. E9-7392 Filed 4-1-09; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[USCG-2009-0152]

Drawbridge Operation Regulation; Merrimack River, MA, Maintenance

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Hines Memorial (Main Street) Bridge across the Merrimack River at mile 5.8, between Amesbury and Newburyport, Massachusetts. Under this temporary deviation the bridge may remain closed for six weeks.

DATES: This deviation is effective from March 17, 2009 through May 15, 2009.

ADDRESSES: Documents indicated in this preamble as being available in the docket are part of docket USCG-2009-0152 and are available online at <http://www.regulations.gov>. They are also available for inspection or copying two locations: the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays, and the First Coast Guard District, Bridge Branch Office, 408 Atlantic Avenue, Boston, Massachusetts 02110, between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. **FOR FURTHER INFORMATION CONTACT:** John McDonald, Project Officer, First Coast Guard District, at (617) 223-8364.

SUPPLEMENTARY INFORMATION:

The Hines Memorial (Main Street) Bridge has a vertical clearance in the closed position of 13 feet at mean high water and 20 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.5.

The bridge was damaged by a collision with a tug and barge last

November. The bridge was closed to vehicular traffic as a result of that accident.

Massachusetts Highway Department (MHD), the bridge owner, requested a temporary deviation to help facilitate load testing necessary to determine if the bridge will be able to bear the vehicular traffic loads that will be present when the bridge is scheduled to be re-opened to vehicular traffic on May 15, 2009.

The waterway has seasonal recreational vessels of various sizes. There have been few requests to open the bridge during April and May in past years according to the bridge logs.

This temporary deviation is therefore necessary in order to insure that the bridge continues to operate in a safe reliable manner.

Under this temporary deviation, in effect from March 17, 2009 through May 15, 2009, the Hines Memorial (Main Street) Bridge may remain in the closed position.

In accordance with 33 CFR 117.35(e), the bridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: March 17, 2009.

Gary Kassof,

Bridge Program Manager, First Coast Guard District.

[FR Doc. E9-7400 Filed 4-1-09; 8:45 am]

BILLING CODE 4910-15-P

POSTAL SERVICE

39 CFR PART 20

International Inbound Registered Mail Procedures

AGENCY: Postal Service™.

ACTION: Final rule.

SUMMARY: The Postal Service has adopted different processing procedures for inbound international Registered Mail™; after it is received at an International Service Center.

DATES: *Effective Date:* June 1, 2009.

FOR FURTHER INFORMATION CONTACT: Margaret M. Falwell, 703-292-3576.

SUPPLEMENTARY INFORMATION: Inbound international Registered Mail entering the United States through the United States Postal Service® International Service Centers is offered in conformity with international agreements of the Universal Postal Union (UPU), U.S. law and the regulations of the United States Postal Service (USPS® or Postal Service). The UPU agreement requires