

cycles or more, AD 2005–20–30 requires accomplishing the inspections in accordance with Boeing Service Bulletin 747–53A2349, Revision 2, dated April 3, 2003; and AD 2006–05–02 requires accomplishing the inspections in accordance with Boeing Alert Service Bulletin 747–53A2500, dated December 21, 2004.

#### Exceptions to the Service Bulletin

(k) If any crack is found during any inspection required by this AD, and Boeing Alert Service Bulletin 747–53A2785, dated February 12, 2009, specifies to contact Boeing for appropriate action: Before further flight, repair the crack using a method approved in accordance with the procedures specified in paragraph (m) of this AD.

(l) Where Boeing Alert Service Bulletin 747–53A2785, dated February 12, 2009, specifies a compliance time “after the date on this service bulletin,” this AD requires compliance within the specified compliance time after the effective date of this AD.

#### Alternative Methods of Compliance (AMOCs)

(m)(1) The Manager, Seattle (ACO), 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: Ivan Li, Aerospace Engineer, Airframe Branch, ANM–120S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057–3356; telephone (425) 917–6437; fax (425) 917–6590. Or, e-mail information to 9-ANM-Seattle-ACO-AMOC-Requests@faa.gov.

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Before using any approved AMOC on any airplane to which the AMOC applies, notify your principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards District Office. The AMOC approval letter must specifically reference this AD.

(3) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD, if it is approved by an Authorized Representative for the Boeing Commercial Airplanes Delegation Option Authorization Organization who has been authorized by the Manager, Seattle ACO, to make those findings. For a repair method to be approved, the repair must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

Issued in Renton, Washington, on September 18, 2009.

**Ali Bahrami,**

*Manager, Transport Airplane Directorate,  
Aircraft Certification Service.*

[FR Doc. E9–23294 Filed 9–25–09; 8:45 am]

BILLING CODE 4910–13–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

#### [REG-108045-08]

#### RIN 1545-BI44

#### Definition of Omission From Gross Income

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document contains proposed regulations defining an omission from gross income for purposes of the six-year minimum period for assessment of tax attributable to partnership items and the six-year period for assessing tax. The regulations resolve a continuing issue as to whether an overstatement of basis in a sold asset results in an omission from gross income. The regulations will affect any taxpayer who overstates basis in a sold asset creating an omission from gross income exceeding twenty-five percent of the income stated in the return. The text of the temporary regulations published in the Rules and Regulations section of this issue of the **Federal Register** also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed and temporary regulations.

**DATES:** Written or electronic comments and requests for a public hearing must be received by December 28, 2009.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-108045-08), room 5205, Internal Revenue Service, P.O. 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-108045-08), 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-108045-08).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, William A. Heard, III at (202) 622–4570; concerning submissions of comments and requests for a public hearing, [Richard.A.Hurst@irs counsel.treas.gov](mailto:Richard.A.Hurst@irs counsel.treas.gov), (202) 622–7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Procedure and Administration Regulations (26 CFR part 301) relating to sections 6229(c)(2) and 6501(e). The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

#### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

#### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on the substance of the proposed regulations, as well as on the clarity of the proposed rules and how they can be made easier to understand. All public comments will be made available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these regulations is William A. Heard III of the Office of the Associate Chief Counsel (Procedure and Administration).

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

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

## Proposed Amendments to the Regulations

Accordingly, 26 CFR Part 301 is proposed to be amended as follows:

### PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation for part 301 is amended by adding the entry in numerical order to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 301.6229(c)(2)–1 is also issued under 26 U.S.C. 6230(k). \* \* \*

**Par. 2.** Section 301.6229(c)(2)–1 is added to read as follows:

#### § 301.6229(c)(2)–1 Substantial omission of income.

[The text of § 301.6229(c)(2)–1 is the same as the text of § 301.6229(c)(2)–1T published elsewhere in this issue of the **Federal Register**.]

**Par. 3.** Section 301.6501(e)–1 is added to read as follows:

#### § 301.6501(e)–1 Omission from return.

[The text of § 301.6501(e)–1 is the same as the text of § 301.6501(e)–1T

published elsewhere in this issue of the **Federal Register**].

**Linda E. Stiff,**  
*Deputy Commissioner for Services and Enforcement.*  
[FR Doc. E9-23423 Filed 9-24-09; 4:15 pm]  
BILLING CODE 4830-01-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 151

#### 46 CFR Part 162

[USCG-2001-10486]

RIN 1625-AA32

#### Standards for Living Organisms in Ships' Ballast Water Discharged in U.S. Waters

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of public meetings.

**SUMMARY:** This notice provides the times and locations of the first four of six public meetings which will be held by the Coast Guard (USCG) regarding the

Notice of Proposed Rulemaking (NPRM) entitled “Standards for Living Organisms in Ships’ Ballast Water Discharged in U.S. Waters” that published in the **Federal Register** on Friday, August 28, 2009.

**DATES:** Public meetings will be held in the Seattle, WA (September 28, 2009), New Orleans, LA (September 30, 2009), Chicago, IL (October 2, 2009), Washington, DC (October 8, 2009), Oakland, CA (October 27, 2009), and New York, NY (October 29, 2009) areas to provide opportunities for oral comments. The comment period for the NPRM closes on November 27, 2009. All comments and related material submitted after a meeting must either be submitted to our online docket via <http://www.regulations.gov> on or before November 27, 2009 or reach the Docket Management Facility by that date.

**ADDRESSES:** The dates and locations of the first four public meetings are provided in the following table. All meetings will be held from 9 a.m. until 4 p.m. local time unless otherwise noted. The meetings may conclude before the allotted time if all matters of discussion have been addressed.

Date	Location	Phone
09/28/2009 .....	Hotel 1000 Seattle, 1000 First Avenue, Seattle, WA 98104 .....	206-957-1000.
09/30/2009 .....	Hotel Monteleone, 214 Rue Royal, New Orleans, LA 70130 .....	866-338-4684.
10/02/2009 .....	Hilton Garden Inn Chicago Downtown/Magnificent Mile, 10 E. Grand Avenue, Chicago, IL 60611 .....	312-595-0000.
10/08/2009 .....	U.S. Environmental Protection Agency, 1201 Constitution Ave., NW., Washington, DC 20460 .....	202-564-9545.
10/27/2009 .....	TBD, Oakland, CA .....	TBD.
10/29/2009 .....	TBD, New York, NY .....	TBD.

You may submit written comments identified by docket number USCG-2001-10486 before or after the meeting using any one of the following methods:

(1) *Federal eRulemaking Portal:*

<http://www.regulations.gov>.

(2) *Fax:* 202-493-2251.

(3) *Mail:* Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590-0001.

(4) *Hand delivery:* Same as mail address above, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The telephone number is 202-366-9329.

To avoid duplication, please use only one of these four methods. Our online docket for this rulemaking is available on the Internet at <http://>

[www.regulations.gov](http://www.regulations.gov) under docket number USCG-2001-10486.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this proposed rulemaking, call or e-mail Mr. John Morris, Project Manager, Environmental Standards Division, U.S. Coast Guard Headquarters, telephone 202-372-1433, *e-mail:* [John.C.Morris@uscg.mil](mailto:John.C.Morris@uscg.mil). If you have questions on viewing or submitting material to the docket, call Ms. Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

**SUPPLEMENTARY INFORMATION:** The Coast Guard published a Notice of Proposed Rulemaking (NPRM) in the **Federal Register** on Friday, August 28, 2009 (74 FR 44632), entitled “Standards for Living Organisms in Ships’ Ballast Water Discharged in U.S. Waters.” In it, we stated our intention to hold public meetings, and to publish a notice with

additional details regarding those public meetings as soon as the information was available. 74 FR 44632. On Monday, September 14, 2009, we published a Notice of Public Meeting to inform the public of the date for each public meeting, as well as the city in which those meetings will be held. 74 FR 46964. That notice also stated that additional notice(s) would be published in the **Federal Register** as specific locations and details for these meetings were finalized. On Tuesday, September 22, 2009, we published a Notice of Public Meeting with the specific locations and details for the first two of the six public meetings. 74 FR 48190. This notice provides those details for the second two public meetings and restates the information for the first two public meetings. Those details are as follows:

Date	Location	Phone
09/28/2009 .....	Hotel 1000 Seattle, 1000 First Avenue, Seattle, WA 98104 .....	206-957-1000.