

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9470]

RIN 1545-BH69

Information Reporting Requirements Under Internal Revenue Code Section 6039; Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (TD 9470) that were published in the *Federal Register* on Tuesday, November 17, 2009 (74 FR 59087) relating to the return and information statement requirements under section 6039 of the Internal Revenue Code.

DATES: This correction is effective on December 22, 2009, and is applicable on November 17, 2009.

FOR FURTHER INFORMATION CONTACT: Thomas Scholz or Ilya Enkischev, (202) 622-6030 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9470) that are the subject of this document are under section 6039 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9470) 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 9470), which were the subject of FR Doc. E9-27451, is corrected as follows:

1. On page 59087, column 3, in the preamble, under the caption "DATES:", the language "*Applicability Date:* For dates of applicability, see §§ 1.6039-1(g) and 1.6039-2(e)." is corrected to read "*Applicability Date:* For dates of applicability, see §§ 1.6039-1(f) and 1.6039-2(e).".

2. On page 59089, column 3, in the preamble, under the paragraph heading "c. Requirement of Return and Information Statement Under Section 6039(a)(2) and (b)", first paragraph of the column, second through eighth lines, the language "423(c) relates to the exercise price of the option (as evidenced by the parenthetical phrase in 6039(a)(2) following the reference to section 423(c)) rather than whether or

not the shares are disposed of in a qualifying disposition as also described in 423(c)." is corrected to read "section 423(c) relates to the exercise price of the option (as evidenced by the parenthetical phrase in section 6039(a)(2) following the reference to section 423(c)) rather than whether or not the shares are disposed of in a qualifying disposition as also described in section 423(c).".

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DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[Docket No. USCG-2009-0863]

RIN 1625-AA09

Drawbridge Operation Regulation; Bonfouca Bayou, Slidell, LA**AGENCY:** Coast Guard, DHS.**ACTION:** Interim rule with request for comments.

SUMMARY: The Coast Guard is changing the regulation governing the operation of the State Route (SR) 433 Swing Span Bridge across Bonfouca Bayou, mile 7.0, at Slidell, St. Tammany Parish, Louisiana. The Louisiana Department of Transportation and Development (LDOTD) requested that the operating regulation of the SR 433 Swing Span Bridge be changed in order to allow for signaled openings to begin later in the mornings and later in the evenings during the months of daylight savings time. This change allows the bridge to open on signal, except that from 9 p.m. to 7 a.m., from March 1 through October 30, the draw shall open on signal if at least two hours' notice is given. From November 1 through February 28 or 29, the bridge will revert to the two-hour notice requirement from 6 p.m. to 6 a.m.

DATES: This rule is effective December 22, 2009. Submit comments by January 21, 2010.

ADDRESSES: You may submit comments identified by docket number USCG-2009-0863 using one of the following methods:

- (1) *Federal rulemaking 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. See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section below for instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or e-mail Phil Johnson, Bridge Administration Branch, Coast Guard; telephone 504-671-2128, e-mail Philip.R.Johnson@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION:**Public Participation and Request for Comments**

The Coast Guard will consider all comments from the public before issuing a Final Rule for this change. We encourage you to participate in this rulemaking by submitting comments and related materials. All comments received will be posted, without change, to <http://www.regulations.gov> and will include any personal information you have provided.

Submitting Comments

If you submit a comment, please include the docket number for this rulemaking (USCG-2009-0863), indicate the specific section of this document to which each comment applies, and give the reason for each suggestion or recommendation. You may submit your comments and material online, or by fax, mail or hand delivery, but please use only one of these means. If you submit a comment online via <http://www.regulations.gov>, it will be considered received by the Coast Guard when you successfully transmit the comment. If you fax, hand deliver, or mail your comment, it will be considered as having been received by the Coast Guard when it is received at the Docket Management Facility. We recommend that you include your name and a mailing address, an e-mail address, or a phone number in the body of your document so that we can contact you if we have questions regarding your submission.