

Dated: January 10, 2013.

**Kevin J. Wolf,**

*Assistant Secretary for Export Administration.*

[FR Doc. 2013-00770 Filed 1-15-13; 8:45 am]

**BILLING CODE 3510-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9608]

RIN 1545-BI85

#### Disclosure or Use of Information by Preparers of Returns; Correction

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

**ACTION:** Correction to final regulations and removal of temporary regulations.

**SUMMARY:** This document corrects the final regulations and removal of temporary regulations (TD 9608) that were published in the **Federal Register** on Friday, December 28, 2012 (77 FR 76400) relating to the disclosure or use of tax return information by tax return preparers.

**DATES:** These corrections are effective on January 16, 2013, and are applicable on December 28, 2012.

**FOR FURTHER INFORMATION CONTACT:** Emily Lesniak, (202) 622-4910 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations and removal of temporary regulations (TD 9608) that are the subject of this correction are under section 7216 of the Internal Revenue Code.

##### Need for Correction

As published, TD 9608 contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the correction to final regulations and removal of temporary regulations (TD 9608), which was the subject of FR. Doc. 2012-31185, is corrected as follows:

1. On page 76403, column 2, in the preamble, under the paragraph heading “4. *Effective Date of TD 9478*”, third line, the language “2(o) of the temporary regulations”, is corrected to read, “2T(o) of the temporary regulations”.

2. On page 76403, column 2, in the preamble, under the paragraph heading “4. *Effective Date of TD 9478*”, last line of the column, the language

“§ 301.7216-2(o) was made effective only”, is corrected to read “§ 301.7216-2T(o) was made effective only”.

3. On page 76403, column 3, in the preamble, under the paragraph heading “4. *Effective Date of TD 9478*”, line 4 from the top of the column, the language “provided for Notice 2009-13 nor those”, is corrected to read, “provided for in Notice 2009-13 nor those”.

4. On page 76403, column 3, in the preamble, under the paragraph heading “4. *Effective Date of TD 9478*”, line 10 from the top of the column, the language “if § 301.7216-2(o) had not been, is corrected to read, “if § 301.7216-2T(o) had not been”.

**LaNita Van Dyke,**

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

[FR Doc. 2013-00749 Filed 1-15-13; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9607]

RIN 1545-BJ37

#### Partners Distributive Share; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document corrects final regulations (TD 9607) that was published in the **Federal Register** on Friday, December 28, 2012 (77 FR 76380) regarding the application of the substantiality de minimis rule. In the interest of sound tax administration, this rule is being made inapplicable. These final regulations affect partnerships and their partners.

**DATES:** This correction is effective on January 16, 2013 and is applicable on December 28, 2012.

**FOR FURTHER INFORMATION CONTACT:** Rebecca Kahane (202) 622-3050 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of final regulations (TD 9607) that is the subject of this correction is under section 704 of the Internal Revenue Code.

##### Need for Correction

As published, TD 9607 contains an error that may prove to be misleading and is in need of clarification.

## Correction of Publication

Accordingly, the publication of the correction to final regulations (TD 9607), which was the subject of FR. Doc. 2012-31155, is corrected as follows:

1. On page 76380, column 1, in the preamble, under the caption **FOR FURTHER INFORMATION CONTACT**, first line, the language “Rebecca Kahanel, at (202) 622-3050 (not”, is corrected to read “Rebecca Kahane, at (202) 622-3050 (not”.

**LaNita Van Dyke,**

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

[FR Doc. 2013-00748 Filed 1-15-13; 8:45 am]

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## DEPARTMENT OF DEFENSE

### Office of the Secretary

#### 32 CFR Part 18

#### Appointing Authority for Military Commissions

**AGENCY:** Department of Defense.

**ACTION:** Final rule.

**SUMMARY:** This final rule removes 32 CFR part 18 concerning the Appointing Authority for Military Commissions. This rule pertains to a military function of the United States and is exempt from rulemaking requirements. Previously, this rule was published for informational purposes only. As a result of the enactment of Military Commissions Act of 2009, the Deputy Secretary’s issuance of the Regulation for Trial by Military Commissions on November 6, 2011, and his cancellation of DoD Directive 5105.70, “Appointing Authority for Military Commissions,” this regulation is no longer required.

**DATES:** *Effective Date:* This rule is effective January 16, 2013.

**FOR FURTHER INFORMATION CONTACT:** Patricia Toppings, 571-372-0485.

**SUPPLEMENTARY INFORMATION:** For additional information on Military Commissions, see Military Commissions Act of 2009.

#### List of Subjects in 32 CFR Part 18

Military law.

#### PART 18—[REMOVED]

■ Accordingly, by the authority of 5 U.S.C. 301, 32 CFR part 18 is removed.