42324). In that final rule, which became effective on the date of publication, the FAA amended its regulations to create new certification and qualification requirements for pilots in air carrier operations. The FAA inadvertently listed an incorrect amendment number for that final rule. This document corrects that error.


FOR FURTHER INFORMATION CONTACT: For technical questions concerning this correction contact Barbara Adams, Air Transportation Division, AFS–200, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC 20591; telephone (202) 267–8166; facsimile (202) 267–5299, email barbara.adams@faa.gov.

For legal questions concerning this correction contact Anne Moore, Office of the Chief Counsel—International Law, Legislation, and Regulations Division, AGC–240, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC 20591; telephone (202) 267–3123; facsimile (202) 267–7971, email anne.moore@faa.gov.

SUPPLEMENTARY INFORMATION:

Background

On July 15, 2013, the FAA published a final rule entitled, “Pilot Certification and Qualification Requirements for Air Carrier Operations” (78 FR 42324). In that final rule, which became effective July 15, 2013, the FAA amended part 141. The FAA inadvertently listed the incorrect amendment number for part 141 in the header information of the final rule as 141–1. The correct amendment number is 141–17.

Correction

In the final rule, FR Doc. 2013–16849, published on July 15, 2013, at 78 FR 42324, make the following correction:

1. On page 42324 in the heading of the final rule, revise “Amdt. No. 141–1” to read as “Amdt. No. 141–17”.

Issued in Washington, DC, under the authority provided by 49 U.S.C. 106(f), 44701(a) and Secs. 216–217, Public Law 111–216, 124 Stat. 2348 on August 23, 2013.

Brenda D. Courneye,
Acting Director, Office of Rulemaking.

[FR Doc. 2013–20962 Filed 8–27–13; 8:45 am]
BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1
[TD 9619]
RIN 1545–BD84
Regulations Enabling Elections for Certain Transaction Under Section 336(e); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document describes corrections to final regulations [TD 9619] that provide guidance under section 336(e) of the Internal Revenue Code (CODE), which authorizes the issuance of regulations under which an election may be made to treat sale, exchange or distribution of at least 80 percent of the voting power and value of the stock of a corporation (target) as a sale of all its underlying assets. These regulations were published in the Federal Register on Wednesday, May 15, 2013.

DATES: This correction is effective on August 28, 2013, and is applicable beginning May 15, 2013.

FOR FURTHER INFORMATION CONTACT: Mark J. Weiss, (202) 622–7930 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9619) that are the subject of this correction are under section 336(e) of the Code.

Need for Correction

As published May 15, 2013 [78 FR 28467] TD 9619 contains errors that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations [TD 9619], which were the subject of FR Doc. 2013–11522, is corrected as follows:

1. On page 28467, column 2, in the preamble under the caption “Paperwork Reduction Act”, the fourth line from the top, the language, “in §§ 1.336–2(b) and 1.336–4(c)(4). This” is corrected to read “in §§ 1.336–2(b) and 1.336–4(c). This”.

2. On page 28467, column 2, in the preamble under the caption “Background”, second paragraph, fifth line, the language, “‘947 [73 FR 49965–02]” (the proposed” is corrected to read “‘947 [73 FR 49965]” (the proposed”.

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

[FR Doc. 2013–20495 Filed 8–27–13; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1
[TD 9619]
RIN 1545–BD84
Regulations Enabling Elections for Certain Transaction Under Section 336(e); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains amendments to correct errors in final regulations [TD 9619] that provide guidance under section 336(e) of the Internal Revenue Code (CODE), which authorizes the issuance of regulations under which an election may be made to treat sale, exchange or distribution of at least 80 percent of the voting power and value of the stock of a corporation (target) as a sale of all its underlying assets. These regulations were published in the Federal Register on Wednesday, May 15, 2013.

DATES: This correction is effective on August 28, 2013, and is applicable beginning May 15, 2013.

FOR FURTHER INFORMATION CONTACT: Mark J. Weiss, (202) 622–7930 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9619) that are the subject of this correction are under section 336(e) of the Code.

Need for Correction

As published May 15, 2013 [78 FR 28467] TD 9619 contains errors that may prove to be misleading and is 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. In §1.336–2, paragraphs (b)(1)(i)(C) and (h)(8) Example 2. (ii) are revised to read as follows:

§1.336–2 Availability, mechanics, and consequences of section 336(e) election.

Example 2. * * *

(ii) Making of election for S Corporation Target. Because S Corporation Target is an S Corporation Target, in making a section 336(e) election for the qualified stock disposition of S Corporation Target, the requirements of paragraph (h)(3) of this section must be satisfied. On or before the due date of S Corporation Target’s Federal income tax return that includes Date 1, A, B, C, and S Corporation Target must enter into a written, binding agreement to make a section 336(e) election; S Corporation Target must retain a copy of the written agreement; and S Corporation Target must attach the section 336(e) election statement to its timely filed Federal income tax return for the taxable year that includes Date 1.

Par. 3. Section 1.1502–13 is amended by revising the heading of paragraph (f)(5)(ii)(C) to read as follows:

§1.1502–13 Intercompany transactions.

Example 2. * * *

(ii) Tiered targets. In the case of parent-subsidiary chains of corporations making section 336(e) elections, the deemed asset disposition of a higher-tier subsidiary is considered to precede the deemed asset disposition of a lower-tier subsidiary.

POSTAL SERVICE

39 CFR Part 111

Balloting Materials Postage

AGENCY: Postal Service™.

ACTION: Final rule.

SUMMARY: The Postal Service will revise Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM®) 703.8.0 to require that all ballot types include in the balloting materials a marking to indicate that the proper amount of postage must be paid and the balloting materials must also indicate the specific amount of postage for the return of ballots, unless mailed under certain specified exceptions.

DATES: Effective date: October 7, 2013.

FOR FURTHER INFORMATION CONTACT: Steven Monteith at (202) 268–6983, or Garry Rodriguez at 202–268–7281.

SUPPLEMENTARY INFORMATION: On May 2, 2013, the Postal Service published a proposed rule (78 FR 25677–25678) inviting comments on revisions to the standards for balloting materials. In response to this proposed rule, the Postal Service received several comments that are summarized and discussed below.

After considering the comments received, the Postal Service will revise the DMM to require that the balloting materials for all types of ballots, whether disseminated hardcopy or electronically, must indicate in a prominent location the proper amount of First-Class Mail® postage that must be paid. This information must be included in the balloting materials (i.e., on the ballot, ballot instructions, mailing instructions, or the envelope) with the marking “First-Class Mail postage must be applied.” Alternatively, the marking “Apply First-Class Mail postage here” could be printed in the upper right corner of the address side of the envelope used by the voter to return the ballot to election officials. The Postal Service will also accept approved variations of the above markings.

Additionally, this final rule requires that the balloting materials indicate in a prominent location the specific amount of First-Class Mail postage required for the return of the ballot to election officials.

The marking requirements will not apply to balloting materials that meet one of the following exceptions:

• The balloting materials are qualified under the special exemption for military and overseas voting.
• The ballot is returned under Business Reply Mail® service.

• Return postage is guaranteed through a postage due account.
• Postage on the ballot is prepaid by stamps, meter, or Permit Reply Mail.

Comments and Discussion

The Postal Service received fourteen formal responses to the proposed rule. Thirteen responses were received from State election officials and one comment was received from a consumer. Several responses included comments about more than one issue. Comments and responses are as follows.

One commenter pointed out that in the preamble the word “sufficient” was included in the markings to indicate that the proper amount of postage must be paid, but was omitted in the proposed text of DMM 703.8.1.2. We regret any confusion, and note that the word “sufficient” will not be required in the markings required by the final rule.

Some commenters indicated that they are already including different variations of the proposed markings. The Postal Service appreciates this proactive approach and will make the necessary changes to also allow the use of approved versions.

One commenter questioned the requirement to indicate the specific amount of postage required, based on the current use of Forever® stamps. The value of a Forever stamp is widely publicized as the current First-Class Mail single-piece 1-ounce price. When a Forever stamp is used on a piece requiring postage greater than the First-Class Mail single-piece 1-ounce price, additional postage must be affixed.

Other commenters voiced practical concerns about the requirement to indicate the specific amount of postage for the return of the ballot. These concerns included the need to order election envelopes in bulk, management of excess inventory, and the effect of annual price changes. In response to these concerns, the definition of “balloting materials” has been broadened to include “mailing instructions.” This will provide election officials an alternative to printing the markings on the ballot, voting instructions, or return envelope.

Some commenters expressed concerns regarding the ability of election officials to determine the specific postage required to return the ballot. The amount of postage communicated to voters should be based only on what is required to be returned. Local postal personnel are available to work with election officials to determine the amount of postage which should be applied.

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