

of the cockpit windshield center-post, including a general visual inspection for any damage (cracks, dents, scratches) of the specified lower eyelet fitting, in accordance with Part II of the Accomplishment Instructions of EMBRAER Service Bulletin 145LEG-53-A032, Revision 01, dated September 24, 2013. If any damage is found during the general visual inspection, before further flight repair using a method approved by the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA; or The Agência Nacional de Aviação Civil (ANAC) (or its delegated agent, or the Design Approval Holder (DAH) with ANAC design organization approval). For a repair method to be approved, the repair approval must specifically refer to this AD. The modification terminates the repetitive inspections required by paragraph (g) of this AD.

(1) For airplanes identified as Group 1 in EMBRAER Service Bulletin 145LEG-53-A032, Revision 01, dated September 24, 2013, on which the actions specified in EMBRAER Service Bulletin 145LEG-53-0021, has been done: Do the modification before the accumulation of 3,000 flight cycles after doing the actions specified in EMBRAER Service Bulletin 145LEG-53-0021, or within 300 flight cycles after the effective date of this AD, whichever occurs later.

(2) For airplanes identified as Group 2 in EMBRAER Service Bulletin 145LEG-53-A032, Revision 01, dated September 24, 2013: Do the modification before the accumulation of 3,000 total flight cycles, or within 300 flight cycles after the effective date of this AD, whichever occurs later.

#### (i) Credit for Previous Actions

This paragraph provides credit for actions required by paragraphs (g) and (h) of this AD, if those actions were performed before the effective date of this AD using EMBRAER Service Bulletin 145LEG-53-A032, dated September 20, 2013, which is not incorporated by reference in this AD.

#### (j) Other FAA AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs)*: The Manager, International Branch, ANM-116, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the International Branch, send it to ATTN: Todd Thompson, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind Avenue SW., Renton, Washington 98057-3356; telephone (425) 227-1175; fax (425) 227-1149. Information may be emailed to: 9-ANM-116-AMOC-REQUESTS@faa.gov. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office. The AMOC approval letter must specifically reference this AD.

(2) *Airworthy Product*: For any requirement in this AD to obtain corrective actions from a manufacturer, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they were approved by the State of Design Authority (or its delegated agent, or the DAH with a State of Design Authority's design organization approval). For a repair method to be approved, the repair approval must specifically refer to this AD. You are required to ensure the product is airworthy before it is returned to service.

#### (k) Related Information

(1) Refer to Mandatory Continuing Airworthiness Information (MCAI) Brazilian Airworthiness Directive 2013-10-02, dated October 23, 2013, for related information. This MCAI may be found in the AD docket on the Internet at <http://www.regulations.gov> by searching for and locating it in Docket No. FAA-2014-0234.

(2) For service information identified in this AD, contact Empresa Brasileira de Aeronautica S.A. (EMBRAER), Technical Publications Section (PC 060), Av. Brigadeiro Faria Lima, 2170—Putim—12227-901 São Jose dos Campos—SP—BRASIL; telephone +55 12 3927-5852 or +55 12 3309-0732; fax +55 12 3927-7546; email [distrib@embraer.com.br](mailto:distrib@embraer.com.br); Internet <http://www.flyembraer.com>. You may view this service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425-227-1221.

Issued in Renton, Washington, on April 1, 2014.

**Michael Kaszycki**,

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

[FR Doc. 2014-08460 Filed 4-14-14; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-144468-05]

RIN 1545-BE98

#### Disallowance of Partnership Loss Transfers, Mandatory Basis Adjustments, Basis Reduction in Stock of a Corporate Partner, Modification of Basis Allocation Rules for Substituted Basis Transactions, Miscellaneous Provisions; Correction

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

**ACTION:** Correction to a notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking and notice of public hearing

(REG-144468-05) that was published in the **Federal Register** on Thursday, January 16, 2014. The proposed rules provide guidance on certain provisions of the American Jobs Creation Act of 2004 and conform the regulations to statutory changes in the Taxpayer Relief Act of 1997.

**DATES:** Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking published at 79 FR 3042, January 16, 2014, are still being accepted and must be received by April 16, 2014.

**FOR FURTHER INFORMATION CONTACT:** Benjamin Weaver or Wendy Kribell at (202) 317-6850 (not a toll free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking and notice of public hearing (REG-144468-05) that is the subject of these corrections is under sections 704, 732, 734, 743, 755, and 1502 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG-144468-05) contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG-144468-05), that was the subject of FR Doc. 2014-00649, is corrected as follows:

1. On page 3042, in the preamble, third column, thirty-third line from the top of the page, the language “3,600.” is corrected to read “3,600 hours.”.

2. On page 3042, in the preamble, third column, fortieth line from the top of the page, the language “burden: 2,700.” is corrected to read “burden: 2,700 hours.”.

3. On page 3046, in the preamble, second column, twenty-fifth line of the first full paragraph, the language “1(b)(2)(iv)(f) (“reverse section 704(c)”) is corrected to read “1(b)(2)(iv)(f) or § 1.704-1(b)(2)(iv)(s) (“reverse section 704(c)”).”.

4. On page 3052, in the preamble, second column, tenth line from the bottom of the page, the language “Questions have been raised whether the” is corrected to read “Questions have been raised regarding whether the”.

5. On page 3054, in the preamble, second column, seventh line from the top of the page, the language “by differences in the property’s adjusted” is corrected to read “by decreases in the

difference between the property's adjusted".

6. On page 3054, in the preamble, second column, sixteenth line from the top of the page, the language "1(b)(2)(iv)(f). Thus, for example, under" is corrected to read "1(b)(2)(iv)(f) or § 1.704-1(b)(2)(iv)(s). Thus, for example, under".

#### § 1.704-3 [Corrected]

7. On page 3055, third column, the second sentence of paragraph (a)(3)(ii) should read "The built-in gain is thereafter reduced by decreases in the difference between the property's book value and adjusted tax basis (other than decreases to the property's book value pursuant to § 1.704-1(b)(2)(iv)(f) or § 1.704-1(b)(2)(iv)(s)).".

8. On page 3056, first column, the fourth sentence of paragraph (a)(3)(ii) should read "The built-in loss is thereafter reduced by decreases in the difference between the property's adjusted tax basis and book value (other than increases to the property's book value pursuant to § 1.704-1(b)(2)(iv)(f) or § 1.704-1(b)(2)(iv)(s)).".

9. On page 3056, first column, the first sentence of paragraph (a)(6)(i) should read "The principles of this section apply with respect to property for which differences between book value and adjusted tax basis are created when a partnership revalues partnership property pursuant to § 1.704-1(b)(2)(iv)(f) or § 1.704-1(b)(2)(iv)(s) (reverse section 704(c) allocations).".

10. On page 3056, second column, the second sentence of paragraph (f)(2)(i) should read "Section 704(c)(1)(C) property does not include a § 1.752-7 liability (within the meaning of § 1.752-7(b)(3)) or property for which differences between book value and adjusted tax basis are created when a partnership revalues property pursuant to § 1.704-1(b)(2)(iv)(f) or § 1.704-1(b)(2)(iv)(s).".

11. On page 3057, second column, the third sentence of paragraph (f)(3)(iii)(B)(1) should read "Regardless of whether a section 754 election is in effect or a substantial built in loss exists with respect to the transfer, the amount of any section 704(c)(1)(C) basis adjustment with respect to section 704(c)(1)(C) property to which the transferee succeeds shall be decreased by the amount of any negative section 743(b) adjustment that would be allocated to the section 704(c)(1)(C) property pursuant to the provisions of § 1.755-1 if the partnership had a section 754 election in effect upon the transfer.".

#### § 1.734-2 [Corrected]

12. On page 3062, third column, the first sentence of paragraph (c)(3) *Example 2.* (ii) should read "A is unable to take into account A's section 704(c)(1)(C) basis adjustment in Property 1 upon the distribution of the cash as described in paragraph (c)(2) of this section because A cannot increase the basis of cash under § 1.704-3(f)(3)(v)(C).".

#### § 1.755-1 [Corrected]

13. On page 3068, third column, paragraph (b)(5)(iv) *Example 4.* (i) should read "A is a one-third partner in LTP. The three partners in LTP have equal interests in the capital and profits of LTP. LTP has two assets: accounts receivable with an adjusted basis of \$300 and a fair market value of \$240 and a nondepreciable capital asset with an adjusted basis of \$60 and a fair market value of \$240. A contributes its interest in LTP to UTP in a transaction described in section 721. At the time of the transfer, A's basis in its LTP interest is \$90. Under section 723, UTP's basis in its interest in LTP is \$90. LTP makes an election under section 754 in connection with the transfer.".

14. On page 3068, third column, the first sentence of paragraph (b)(5)(iv) *Example 4.* (ii) should read "The amount of the basis adjustment under section 743(b) is the difference between UTP's \$90 basis in its LTP interest and UTP's share of the adjusted basis to LTP of LTP's property.".

15. On page 3068, third column, paragraph (e)(1)(A) is redesignated as paragraph (e)(1)(i).

16. On page 3069, first column, paragraph (e)(1)(B) is redesignated as paragraph (e)(1)(ii).

17. On page 3069, first column, paragraph (e)(2), the language "(e)(1)(B)" should read "(e)(1)(ii)" wherever it appears.

18. On page 3069, first column, paragraph "(3) *Example.*" is corrected to read "(3) *Example.*".

19. On page 3069, first and second column, paragraph (e)(3) should read "*Example.* A, B, and C are equal partners in PRS, a partnership. C is a corporation. The adjusted basis and fair market value for A's interests in PRS is \$100. PRS owns Capital Asset 1 with an adjusted basis of \$0 and a fair market value of \$100, Capital Asset 2 with an adjusted basis of \$150 and a fair market value of \$50, and stock in Corp, a corporation that is related to C under section 267(b), with an adjusted basis of \$250 and fair market value of \$150. PRS has a section 754 election in effect. PRS distributes Capital Asset 1 to A in liquidation of A's interest in PRS. PRS

will reduce the basis of its remaining assets under section 734(b) by \$100, to be allocated under section 755. Pursuant to the general rule of paragraph (c) of this section, PRS would reduce the basis of Capital Asset 2 by \$50 and the stock of Corp by \$50. However, pursuant to paragraph (e)(1)(i) of this section, the basis of the Corp stock is not adjusted. Thus, the basis of Capital Asset 2 is reduced by \$100 from \$150 to \$50.".

**Martin V. Franks,**

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

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## DEPARTMENT OF LABOR

### Occupational Safety and Health Administration

#### 29 CFR Part 1926

[Docket ID-OSHA-2007-0066]

RIN 1218-AC86

#### Cranes and Derricks in Construction: Operator Certification

**AGENCY:** Occupational Safety and Health Administration (OSHA), U.S. Department of Labor.

**ACTION:** Notice of informal public hearing.

**SUMMARY:** This notice schedules an informal public hearing on OSHA's proposed extension of the crane-operator certification deadline and the separate existing employer duty to ensure that their crane operators are competent. The Agency proposed three-year extensions for both, from November 10, 2014, to November 10, 2017.

**DATES:** *Informal public hearing:* The informal public hearing will be held on Monday, May 19, 2014, at 9:30 a.m. in the auditorium of the U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210.

*Notice of intention to appear:* Each person who wishes to testify at the hearing must submit a notice of intention to appear by April 25, 2014. Each person who files a notice of intention to appear may submit a written copy of additional comments to the record before or during the hearing for inclusion in the hearing record. Organizations may submit a single notice of intention to appear regarding multiple members of that organization, but the notice must list the name, occupational title, and position of each