

Subpart A—[Amended]

- 2. Add an authority citation to subpart A of part 1631 to read as follows:

Authority: 5 U.S.C. 552.

Subpart B—[Amended]

- 3. Add an authority citation to subpart B of part 1631 to read as follows:

Authority: 5 U.S.C. 552.

- 4. Add subpart C to subpart 1631 to read as follows:

Subpart C—Administrative Subpoenas

Sec.

- 1631.40 Subpoena authority.
1631.41 Production of records.
1631.42 Service.
1631.43 Enforcement.

Authority: 5 U.S.C. 8480.

Subpart C—Administrative Subpoenas**§ 1631.40 Subpoena authority.**

The Executive Director or General Counsel may issue subpoenas pursuant to 5 U.S.C. 8480. The General Counsel may delegate this authority to a Deputy General Counsel, Associate General Counsel, or Assistant General Counsel.

§ 1631.41 Production of records.

A subpoena may require the production of designated books, documents, records, electronically stored information, or tangible materials in the possession or control of the subpoenaed party when the individual signing the subpoena has determined that production is necessary to carry out any of the Agency's functions.

§ 1631.42 Service.

(a) *Return of service.* Each subpoena shall be accompanied by a Return of Service certificate stating the date and manner of service and the names of the persons served.

(b) *Methods of service.* Subpoenas shall be served by one of the following methods:

(1) Certified or registered mail, return receipt requested to the principal place of business or the last known residential address of the subpoenaed party.

(2) Fax or electronic transmission to the subpoenaed party or the subpoenaed party's counsel, provided the subpoenaed party gives prior approval.

(3) Personal delivery at the principal place of business or residence of the subpoenaed party during normal business hours.

§ 1631.43 Enforcement.

Upon the failure of any party to comply with a subpoena, the General Counsel shall request that the Attorney General seek enforcement of the

subpoena in the appropriate United States district court.

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

[TD 9477]

RIN 1545–BI14

Use of Controlled Corporations To Avoid the Application of Section 304; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final and temporary regulations (TD 9477) that were published in the **Federal Register** on Wednesday, December 30, 2009 (74 FR 69021) regarding certain transactions that are subject to section 304 but that are entered into with a principal purpose of avoiding the application of section 304 to a corporation that is controlled by the issuing corporation in the transaction, or with a principal purpose of avoiding the application of section 304 to a corporation that controls the acquiring corporation in the transaction.

DATES: These corrections are effective on February 26, 2010 and are applicable on or after December 29, 2009.

FOR FURTHER INFORMATION CONTACT: Sean W. Mullaney, (202) 622–3860 (not a toll free number).

SUPPLEMENTARY INFORMATION:**Background**

The final and temporary regulations (TD 9477) that are the subject of these corrections are under section 304 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9477) contain an error that may prove to be misleading and are 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.** Section 1.304–4T is amended by revising paragraph (e) to read as follows:

§ 1.304–4T Special rule for the use of related corporations to avoid the application of section 304 (temporary).

* * * * *

(e) *Expiration date.* This section expires on or before December 28, 2012.

Diane Williams,

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

[FR Doc. 2010–3927 Filed 2–25–10; 8:45 am]

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DEPARTMENT OF LABOR**Employee Benefits Security Administration****29 CFR Parts 2560 and 2570**

RIN 1210–AB31

Civil Penalties Under ERISA Section 502(c)(8)

AGENCY: Employee Benefits Security Administration, Labor.

ACTION: Final rule.

SUMMARY: This document contains a final regulation that establishes procedures relating to the assessment of civil penalties by the Department of Labor under section 502(c)(8) of the Employee Retirement Income Security Act of 1974 (ERISA or the Act). Under the provision, which was added by the Pension Protection Act of 2006, the Secretary of Labor is granted authority to assess civil penalties not to exceed \$1,100 per day against any plan sponsor of a multiemployer plan for certain violations of section 305 of ERISA. The regulation will affect multiemployer plans that are in either endangered or critical status.

DATES: This final rule is effective on March 29, 2010.

FOR FURTHER INFORMATION CONTACT: Michael Del Conte, Office of Regulations and Interpretations, Employee Benefits Security Administration, (202) 693–8500. This is not a toll-free number.

SUPPLEMENTARY INFORMATION: