

ACTION: Direct final rule; confirmation of effective date.

SUMMARY: This notice confirms the effective date of the direct final rule which revises Class E Airspace at Springhill Airport, Springhill, LA.

EFFECTIVE DATE: The direct final rule published at 67 FR 46586 is effective 0901 UTC, October 3, 2002.

FOR FURTHER INFORMATION CONTACT: Joseph R. Yadouga, Airspace Branch, Air Traffic Division, Southwest Region, Federal Aviation Administration, Fort Worth, TX 76193-0520, telephone: 817-222-5597.

SUPPLEMENTARY INFORMATION: The FAA published this direct final rule with a request for comments in the **Federal Register** on July 16, 2002, (67 FR 46586). The FAA uses the direct final rulemaking procedure for a noncontroversial rule where the FAA believes that there will be no adverse public comment. This direct final rule advised the public that no adverse comments were anticipated, and that unless a written adverse comment, or a written notice of intent to submit such an adverse comment, were received within the comment period, the regulation would become effective on October 3, 2002. No adverse comments were received, and, thus, this action confirms that this direct final rule will be effective on that date.

Issued in Fort Worth, TX, on August 30, 2002.

Robert N. Stevens,
Acting Manager, Air Traffic Division,
Southwest Region.
[FR Doc. 02-22939 Filed 9-9-02; 8:45 am]
BILLING CODE 4910-13-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8925]

RIN 1545-AX32

Partnership Mergers and Divisions;
Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting Amendment.

SUMMARY: This document contains corrections to final regulations (TD 8925), which were published in the **Federal Register** on Thursday, January 4, 2001 (66 FR 715), relating to the tax consequences of partnership mergers and divisions.

EFFECTIVE DATE: January 4, 2001.

FOR FURTHER INFORMATION CONTACT: Mary Beth Collins (202) 622-3080 or Daniel Carmody (202) 622-3050 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 708 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 8925) contains errors which 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.

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805. * * *

PART 1—[Corrected]

2. Each entry listed in the “Section/Location” column in the following table is amended by removing the text indicated in the “Remove” column, and adding the text indicated in the “Add” column.

Section/Location	Remove	Add
§ 1.708-1(b)(4) second sentence	(b)(1)(i)	(b)(1)
§ 1.708-1(b)(4), in four locations in third sentence	(b)(1)(iv)	(b)(4)
§ 1.708-1(b)(4), Example. (iii), last sentence	§ 1.708-1(b)(1)(iv)	§ 1.708-1(b)(4)
§ 1.708-1(b)(5), in three locations in last sentence	(b)(1)(v)	(b)(5)

Cynthia E. Grigsby,
Chief, Regulations Unit, Associate Chief
Counsel (Income Tax & Accounting).
[FR Doc. 02-22927 Filed 9-9-02; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9015]

RIN 1545-BA98

Designated IRS Officer or Employee
Under Section 7602(a)(2) of the Internal
Revenue Code

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains temporary regulations that modify the existing regulations promulgated under section 7602(a) of the Internal Revenue Code relating to administrative summonses. Specifically, these temporary regulations confirm that officers and employees of the Office of Chief Counsel may be included as persons designated to receive summoned books, papers, records, or other data and to take summoned testimony under oath. The text of these temporary regulations serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective Dates:* These regulations are effective on September 10, 2002.

Applicability Dates: For the date of applicability, see § 301.7602-1T(d).

FOR FURTHER INFORMATION CONTACT: Elizabeth Rawlins at (202) 622-3630 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Explanation of Provisions

This document contains temporary regulations amending the Procedure and Administration Regulations (26 CFR part 301) under section 7602 of the Internal Revenue Code of 1986 (Code). The governing provision, section 7602(a)(2) of the Code, has not changed. The temporary regulations reflect three changes regarding the persons who may be designated to receive summoned books, papers, records, or other data or to take testimony under oath. While IRS examiners will continue to be responsible for developing and conducting examinations, these changes