

“Background”, lines 3 through 5 from the bottom of the column, the language “extent “the Commissioner determines that treating S’s intercompany item as excluded from gross income is consistent with the purposes of § 1.1502–13 and other provisions of the” is corrected to read “extent “[t]he Commissioner determines that treating S’s intercompany item as excluded from gross income is consistent with the purposes of [§ 1.1502–13] and other provisions of the”.

LaNita Van Dyke,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9383]

RIN 1545–BH21

Guidance Under Section 1502; Amendment of Matching Rule for Certain Gains on Member Stock; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9383) that were published in the **Federal Register** on Friday, March 7, 2008 (73 FR 12265). Concerning the treatment of certain intercompany gain with respect to consolidated group member stock. These amendments provide for the redetermination of an intercompany gain as excluded from gross income in certain member stock transactions. These regulations affect corporations filing consolidated returns.

DATES: This correction is effective April 3, 2008.

FOR FURTHER INFORMATION CONTACT: John F. Tarrant or Ross E. Poulsen, (202) 622–7790 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that are the subject of this document are under section 1502 of the Internal Revenue Code.

Need for Correction

As published, final and temporary regulations (TD 9383) contain an error

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 amendment:

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 1.1502–13T is amended by revising the introductory text of paragraph (c)(6)(ii)(C)(1) to read as follows:

§ 1.1502–13T Intercompany transactions (temporary).

* * * * *

(c) * * *

(6) * * *

(ii) * * *

(C) * * *

(1) *In general.* Notwithstanding paragraph (c)(6)(ii)(A)(1), intercompany gain with respect to member stock is redetermined to be excluded from gross income to the extent that—

* * * * *

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NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

36 CFR Part 1253

RIN 3095–AB57

[Docket NARA–08–0001]

Locations and Hours; Changes in NARA Research Room Hours

AGENCY: National Archives and Records Administration (NARA).

ACTION: Final rule; confirmation of interim rule.

SUMMARY: NARA is revising its regulations to increase the number of hours its archival research rooms are open in the Washington, DC, area. In response to an interim final rule published on February 1, 2008, we received 53 comments, which are discussed in the **SUPPLEMENTARY**

INFORMATION section of this preamble. This final rule document confirms without change to the rule the effective date of the regulation.

DATES: *Effective Date:* The interim rule amending published on February 1, 2008 (73 FR 6030), is adopted as a final rule, effective April 14, 2008.

FOR FURTHER INFORMATION CONTACT: Nancy Allard at 301–837–1477 or Jennifer Davis Heaps at 301–837–1801 or via fax number 301–837–0319.

SUPPLEMENTARY INFORMATION: NARA published an interim final rule on February 1, 2008 (73 FR 6030) to restore extended evening and Saturday research room hours in its Washington, DC, area archival research rooms, effective April 14, 2008. The research rooms will be open from 9 a.m. to 5 p.m. on Monday, Tuesday, and Saturday. On Wednesday, Thursday, and Friday they will be open from 9 a.m. to 9 p.m.

We received 53 comments on the interim final rule from individuals and representatives of organizations, all supportive of the increased hours. While one comment expressed disappointment with the choice of evenings because the extended hours overlap with the Library of Congress, a number of comments specifically endorsed having three consecutive evenings and Saturday to maximize the cost-effectiveness of research room use by out-of-town researchers.

Seven comments requested that NARA provide additional “record pull times” for retrieving records from the stacks for use in the research rooms on Saturdays and, in one case, weekdays. As we noted in the interim final rule, we are restoring the late afternoon time for pulling records from the stacks on the three weekdays that we are open in the evening, but we have never had Saturday “pull” service. We recognize that this would be a useful service to researchers who only use the research rooms on Saturdays, but we are unable to adopt the suggestion. The FY 2008 appropriation that is permitting us to restore extended hours does not cover adding staff to provide this additional new service. As a result, the finding aids room is open but there is no archival consultation. It is these archival professionals who would be needed to ensure successful records pulls. Every records request slip submitted is checked for accurate pull information by an archivist or specialist. We also do not have the pull and refile manager or pull and refile technicians available on Saturdays.