

**DEPARTMENT OF ENERGY****Federal Energy Regulatory Commission****18 CFR Part 284**

[Docket No. RM08–2–000; Order No. 720]

**Pipeline Posting Requirements Under Section 23 of the Natural Gas Act**

January 15, 2008.

**AGENCY:** Federal Energy Regulatory Commission.**ACTION:** Final Rule: Order Granting Extension of Time.

**SUMMARY:** On November 20, 2008, the Federal Energy Regulatory Commission issued a Final Rule in Order No. 720 which amended part 284 of its regulations to require, in relevant part, major non-interstate natural gas pipelines to post, on a daily basis, certain information regarding scheduled volumes in natural gas to be transported. The date for major non-interstate pipelines to comply with the requirements of Order No. 720 is being extended at the request of the American Gas Association.

**DATES:** *Compliance date:* The date for major non-interstate pipelines to comply with Order No. 720, published in the **Federal Register** on December 2, 2008 (73 FR 73494) is extended to 150 days following the issuance of a Commission order on rehearing of Order No. 720.

**FOR FURTHER INFORMATION CONTACT:**

Christopher Ellsworth (Technical), Office of Enforcement, Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426, (202) 502–8228.

Gabriel Sterling (Legal), Office of Enforcement, Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426, (202) 502–8891.

**SUPPLEMENTARY INFORMATION:**

Before Commissioners: Joseph T. Kelliher, Chairman; Suedeem G. Kelly, Marc Spitzer, Philip D. Moeller, and Jon Wellinghoff.

In the matter of: Docket No. RM08–2–000, Pipeline Posting Requirements under Section 23 of the Natural Gas Act.

**Order Granting Extension of Time**

Issued January 15, 2009

1. On November 20, 2008, the Federal Energy Regulatory Commission (Commission) issued a Final Rule in Order No. 720,<sup>1</sup> which amended Part

<sup>1</sup> Pipeline Posting Requirements under Section 23 of the Natural Gas Act, Order No. 720, FERC Stats. & Regs. ¶ 31,283 (2008).

284 of its regulations to require, in relevant part, major non-interstate natural gas pipelines to post, on a daily basis, certain information regarding scheduled volumes of natural gas to be transported. Major non-interstate pipelines were required to comply with Order No. 720 within 150 days following publication of the order in the **Federal Register**.<sup>2</sup>

2. On December 11, 2008, the American Gas Association (AGA) filed a Motion for an Extension of Time to Comply with Order No. 720. AGA further requested expedited treatment of its motion. Answers in support of the motion were subsequently filed by the Texas Pipeline Association (TPA), Pacific Gas and Electric Company (PG&E), and Shell Offshore Inc. (Shell). These parties seek an extension of time for major non-interstate pipelines to comply with the requirements of Order No. 720.

3. The Commission grants an extension of time as requested in the motion and supported in the answers. In particular, we find the answers submitted by commenters to be persuasive. The commenters argue that some major non-interstate pipelines will need additional time in which to determine which receipt and delivery points are subject to the posting requirements, obtain corporate approval for expenditures needed for compliance, and develop Internet posting systems. Additionally, we agree that some compliance activities may be premature prior to the issuance of an order on rehearing of Order No. 720.

4. Therefore, we grant an extension of time for major non-interstate pipelines to comply with the requirements of Order No. 720 until 150 days following the issuance of an order addressing the pending requests for rehearing. We do not modify the deadline by which interstate pipelines must comply with the requirements of Order No. 720. Interstate pipelines must begin posting relevant information regarding no-notice service within 60 days following the publication of Order No. 720 in the **Federal Register**.

The Commission orders:

Major non-interstate pipelines must comply with the requirements of Order No. 720 within 150 days following the issuance of an order on rehearing in this proceeding.

By the Commission.

**Kimberly D. Bose,**  
Secretary.

[FR Doc. E9–1468 Filed 1–28–09; 8:45 am]

**BILLING CODE 6717–01–P**

<sup>2</sup> *Id.* P 168.

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1, 20, 25, 26, 31, 40, 41, 44, 53, 54, 55, 56, 156, 157, and 301**

[TD 9436]

RIN 1545–BG83

**Tax Return Preparer Penalties Under Sections 6694 and 6695; Correction****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9436) that were published in the **Federal Register** on Monday, December 22, 2008 (73 FR 78430) implementing amendments to the tax return preparer penalties under sections 6694 and 6695 of the Internal Revenue Code and related provisions under sections 6060, 6107, 6109, 6696, and 7701(a)(36) reflecting amendments to the Code made by section 8246 of the Small Business and Work Opportunity Tax Act of 2007 and section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008. The final regulations affect tax return preparers and provide guidance regarding the amended provisions.

**DATES:** This correction is effective January 29, 2009, and is applicable on December 22, 2008.

**FOR FURTHER INFORMATION CONTACT:**

Michael E. Hara, (202) 622–4910, and Matthew S. Cooper, (202) 622–4940 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations that are the subject of this document are under sections 6060, 6107, 6109, 6694, 6695, 6696, and 7701 of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 9436) contains errors that may prove to be misleading and are in need of clarification.

**List of Subjects****26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**26 CFR Part 20**

Generation-skipping transfer taxes, Reporting and recordkeeping requirements.

26 CFR Part 25

Gift taxes, Reporting and recordkeeping requirements.

26 CFR Part 26

Generation-skipping transfer taxes, Reporting and recordkeeping requirements.

26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

26 CFR Part 40

Excise taxes, Reporting and recordkeeping requirements.

26 CFR Part 41

Excise taxes, Motor vehicles, Reporting and recordkeeping requirements.

26 CFR Part 44

Excise taxes, Gambling, Reporting and recordkeeping requirements.

26 CFR Part 53

Excise taxes, Foundations, Investments, Lobbying, Reporting and recordkeeping requirements.

26 CFR Part 54

Excise taxes, Pensions, Reporting and recordkeeping requirements.

26 CFR Part 55

Excise taxes, Investments, Reporting and recordkeeping requirements.

26 CFR Part 56

Excise taxes, Lobbying, Nonprofit organizations, Reporting and recordkeeping requirements.

26 CFR Part 156

Excise taxes, Reporting and recordkeeping requirements.

26 CFR Part 157

Excise taxes, Reporting and recordkeeping requirements.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR parts 1, 20, 25, 26, 31, 40, 41, 44, 53, 54, 55, 56, 156, 157, and 301 are 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 1.6107-1 is amended by revising paragraphs (d) (1) and (2) to read as follows:

§ 1.6107-1 Tax return preparer must furnish copy of return or claim for refund to taxpayer and must retain a copy or record.

(d) \* \* \*

(1) For the civil penalty for failure to furnish a copy of the return or claim for refund to the taxpayers (or nontaxable entity) as required under paragraph (a) of this section, see section 6695(a) and § 1.6695-1(a).

(2) For the civil penalty for failure to retain a copy of the return or claim for refund, or to retain a record as required under paragraph (b) of this section, see section 6695(d) and § 1.6695-1(d).

\* \* \* \* \*

Par. 3. Section 1.6694-1 is amended as follows:

- 1. The first sentence of paragraph (b)(2) is revised.
2. The second sentence of paragraph (f)(4) Example 1. is revised.
3. The eighth sentence of paragraph (f)(4) Example 2. is revised.

§ 1.6694-1 Section 6694 penalties applicable to tax return preparers.

(b) \* \* \*

(2) \* \* \* If there is a signing tax return preparer within the meaning of § 301.7701-15(b)(1) of this chapter within a firm, the signing tax return preparer generally will be considered the person who is primarily responsible for all of the positions on the return or claim for refund giving rise to an understatement unless, based upon credible information from any source, it is concluded that the signing tax return preparer is not primarily responsible for the position(s) on the return or claim for refund giving rise to an understatement.

\* \* \* \* \*

(f) \* \* \*
(4) \* \* \*

Example 1. \* \* \* Of this amount, \$20,000 relates to research and consultation regarding a transaction that is later reported on a return, and \$1,000 is for the activities relating to the preparation of the return.

Example 2. \* \* \* Because K's signature as the signing tax return preparer is on the return, the IRS

advises K that K may be subject to the section 6694(a) penalty. \* \* \*

Par. 4. Section 1.6694-2 is amended by revising the last sentence of each paragraph (d)(1), (d)(2), and (d)(3)(ii) to read as follows:

§ 1.6694-2 Penalty for understatement due to an unreasonable position.

(d) \* \* \*

(1) \* \* \* For an exception to the section 6694(a) penalty for reasonable cause and good faith, see paragraph (e) of this section.

(2) \* \* \* For purposes of determining whether the tax return preparer has a reasonable basis for a position, a tax return preparer may rely in good faith without verification upon information furnished by the taxpayer and information and advice furnished by another advisor, another tax return preparer, or other party (including another advisor or tax return preparer at the tax return preparer's firm), as provided in §§ 1.6694-1(e) and 1.6694-2(e)(5).

(3) \* \* \*

(ii) \* \* \* In addition, disclosure of a position is adequate in the case of a nonsigning tax return preparer if, with respect to that position, the tax return preparer complies with the provisions of paragraph (d)(3)(ii)(A) or (B) of this section, whichever is applicable.

\* \* \* \* \*

Par. 5. Section 1.6694-3 is amended by revising the first two sentences of paragraph (c)(2) to read as follows:

§ 1.6694-3 Penalty for understatement due to willful, reckless, or intentional conduct.

(c) \* \* \*

(2) A tax return preparer is not considered to have recklessly or intentionally disregarded a rule or regulation if the position contrary to the rule or regulation has a reasonable basis as defined in § 1.6694-2(d)(2) and is adequately disclosed in accordance with §§ 1.6694-2(d)(3)(i)(A) or (C) or 1.6694-2(d)(3)(ii). In the case of a position contrary to a regulation, the position must represent a good faith challenge to the validity of the regulation and, when disclosed in accordance with §§ 1.6694-2(d)(3)(i)(A) or (C) or 1.6694-2(d)(3)(ii), the tax return preparer must identify the regulation being challenged. \* \* \*

\* \* \* \* \*

Par. 6. Section 1.6695-1 is amended by revising paragraph (a)(2)(ii) to read as follows:

**§ 1.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.**

- (a) \* \* \*
- (2) \* \* \*

(ii) In order faithfully to carry out their official duties, have so arranged their affairs that they have less than full knowledge of the property that they hold or of the debts for which they are responsible, if information is deleted from the copy in order to preserve or maintain this arrangement.

\* \* \* \* \*

■ **Par. 7.** Section 1.6696-1 is amended by revising the introductory text of paragraph (g)(1)(i) to read as follows:

**§ 1.6696-1 Claims for credit or refund by tax return preparers or appraisers.**

\* \* \* \* \*

(g) *Time for filing claim.* (1)(i) Except as provided in section 6694(c)(1) and § 1.6694-4(a)(4)(ii) and (5), and in section 6694(d) and § 1.6694-1(d):

\* \* \* \* \*

**PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954**

■ **Par. 8.** The authority citation for part 20 is amended by revising an entry for Section 20.6109-1 and removing an entry for Section 20.6695-2 in numerical order to read as follows:

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

Section 20.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

■ **Par. 9.** Section 20.6694-1 is amended by revising paragraph (a) to read as follows:

**§ 20.6694-1 Section 6694 penalties applicable to tax return preparer.**

(a) *In general.* For general definitions regarding section 6694 penalties applicable to preparers of estate tax returns or claims for refund, see § 1.6694-1 of this chapter.

\* \* \* \* \*

**PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954**

■ **Par. 10.** The authority citation for part 25 is amended by revising an entry for § 25.6109-1 and removing an entry for § 25.6695-2 in numerical order to read as follows:

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

Section 25.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

■ **Par. 11.** Section 25.6694-1 is amended by revising paragraph (a) to read as follows:

**§ 25.6694-1 Section 6694 penalties applicable to tax return preparer.**

(a) *In general.* For general definitions regarding section 6694 penalties applicable to preparers of gift tax returns or claims for refund, see § 1.6694-1 of this chapter.

\* \* \* \* \*

**PART 26—GENERATION-SKIPPING TRANSFER TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1986**

■ **Par. 12.** The authority citation for part 26 is amended by revising an entry for § 26.6109-1 and removing an entry for § 26.6695-2 in numerical order to read as follows:

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

Section 26.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

■ **Par. 13.** Section 26.6694-1 is amended by revising paragraph (a) to read as follows:

**§ 26.6694-1 Section 6694 penalties applicable to tax return preparer.**

(a) *In general.* For general definitions regarding section 6694 penalties applicable to preparers of generation-skipping transfer tax returns or claims for refund, see § 1.6694-1 of this chapter.

\* \* \* \* \*

**PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT THE SOURCE**

■ **Par. 14.** The authority citation for part 31 is amended by removing an entry for § 31.6695-2 in numerical order to read as follows:

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

■ **Par. 15.** Section 31.6694-1 is amended by revising paragraph (a) to read as follows:

**§ 31.6694-1 Section 6694 penalties applicable to tax return preparer.**

(a) *In general.* For general definitions regarding section 6694 penalties applicable to preparers of employment tax returns or claims for refund of employment tax under chapters 21 through 25 of subtitle C of the Internal Revenue Code, see § 1.6694-1 of this chapter.

\* \* \* \* \*

■ **Par. 16.** Section 31.6694-3 is amended by revising paragraph (a) to read as follows:

**§ 31.6694-3 Penalty for understatement due to willful, reckless, or intentional conduct.**

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of employment tax under chapters 21 through 25 of subtitle C of the Internal Revenue Code (Code) shall be subject to penalties under section 6694(b) of the Code in the manner stated in § 1.6694-3 of this chapter.

\* \* \* \* \*

**PART 40—EXCISE TAX PROCEDURAL REGULATIONS**

■ **Par. 17.** The authority citation for part 40 is amended by revising an entry for § 40.6109-1 and removing an entry for § 40.6695-2 in numerical order to read as follows:

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

Section 40.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

■ **Par. 18.** Section 40.6060-1 is amended by revising paragraph (a) to read as follows:

**§ 40.6060-1 Reporting requirements for tax return preparers.**

(a) *In general.* A person that employs one or more tax return preparers to prepare a return or claim for refund of any tax to which this part 40 applies other than for the person, at any time during a return period, shall satisfy the recordkeeping and inspection requirements in the manner stated in § 1.6060-1 of this chapter.

\* \* \* \* \*

■ **Par. 19.** Section 40.6107-1 is amended by revising paragraph (a) to read as follows:

**§ 40.6107-1 Tax return preparer must furnish copy of return to taxpayer and must retain a copy or record.**

(a) *In general.* A person who is a signing tax return preparer of any return or claim for refund of any tax to which this part 40 applies shall furnish a completed copy of the return or claim for refund to the taxpayer and retain a completed copy or record in the manner stated in § 1.6107-1 of this chapter.

\* \* \* \* \*

■ **Par. 20.** Section 40.6109-1 is amended by revising paragraph (a) to read as follows:

**§ 40.6109-1 Tax return preparers furnishing identifying numbers for returns or claims for refund.**

(a) *In general.* Each return or claim for refund of any tax to which this part 40 applies prepared by one or more signing tax return preparers must include the identifying number of the preparer required by § 1.6695-1(b) of this chapter

to sign the return or claim for refund in the manner stated in § 1.6109-2 of this chapter.

\* \* \* \* \*

■ **Par. 21.** Section 40.6694-1 is amended by revising paragraph (a) to read as follows:

**§ 40.6694-1 Section 6694 penalties applicable to tax return preparer.**

(a) *In general.* For general definitions regarding section 6694 penalties applicable to preparers of returns or claims for refund of any tax to which this part 40 applies, see § 1.6694-1 of this chapter.

\* \* \* \* \*

■ **Par. 22.** Section 40.6694-2 is amended by revising paragraph (a) to read as follows:

**§ 40.6694-2 Penalties for understatement due to an unreasonable position.**

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of any tax to which this part 40 applies shall be subject to penalties under section 6694(a) in the manner stated in § 1.6694-2 of this chapter.

\* \* \* \* \*

■ **Par. 23.** Section 40.6694-3 is amended by revising paragraph (a) to read as follows:

**§ 40.6694-3 Penalties for understatement due to willful, reckless, or intentional conduct.**

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of any tax to which this part 40 applies shall be subject to penalties under section 6694(b) in the manner stated in § 1.6694-3 of this chapter.

\* \* \* \* \*

■ **Par. 24.** Section 40.6694-4 is amended by revising paragraph (a) to read as follows:

**§ 40.6694-4 Extension of period of collection when tax return preparer pays 15 percent of a penalty for understatement of taxpayer's liability and certain other procedural matters.**

(a) *In general.* For rules relating to the extension of period of collection when a tax return preparer who prepared a return or claim for refund of any tax to which this part 40 applies pays 15 percent of a penalty for understatement of taxpayer's liability and procedural matters relating to the investigation, assessment and collection of the penalties under section 6694(a) and (b), the rules under § 1.6694-4 of this chapter will apply.

\* \* \* \* \*

■ **Par. 25.** Section 40.6695-1 is amended by revising paragraph (a) to read as follows:

**§ 40.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.**

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of any tax to which this part 40 applies shall be subject to penalties for failure to furnish a copy to the taxpayer under section 6695(a) of the Internal Revenue Code (Code), failure to sign the return under section 6695(b) of the Code, failure to furnish an identification number under section 6695(c) of the Code, failure to retain a copy or list under section 6695(d) of the Code, failure to file a correct information return under section 6695(e) of the Code, and negotiation of a check under section 6695(f) of the Code, in the manner stated in § 6695-1 of this chapter.

\* \* \* \* \*

■ **Par. 26.** Section 40.6696-1 is amended by revising paragraph (a) to read as follows:

**§ 40.6696-1 Claims for credit or refund by tax return preparers.**

(a) *In general.* The rules under § 1.6696-1 of this chapter will apply for claims for credit or refund by a tax return preparer who prepared a return or claim for refund of any tax to which this part 40 applies.

\* \* \* \* \*

**PART 41—EXCISE TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES**

■ **Par. 27.** The authority citation for part 41 is amended by removing an entry for § 41.6695-2 in numerical order to read as follows:

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

■ **Par. 28.** Section 41.6695-1 is amended by revising paragraph (a) to read as follows:

**§ 41.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.**

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of excise tax under section 4481 of the Internal Revenue Code (Code) shall be subject to penalties for failure to furnish a copy to the taxpayer under section 6695(a) of the Code, failure to sign a return under section 6695(b) of the Code, failure to furnish an identification number under section 6695(c) of the Code, failure to retain a copy or list under section 6695(d) of the Code, failure to file a correct information return under section 6695(e) of the Code, and negotiation of a check under section 6695(f) of the

Code, in the manner stated in § 6695-1 of this chapter.

\* \* \* \* \*

**PART 44—TAXES ON WAGERING; EFFECTIVE JANUARY 1, 1955**

■ **Par. 29.** The authority citation for part 44 is amended by revising an entry for § 44.6109-1 and removing an entry for § 44.6695-2 in numerical order to read as follows:

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

Section 44.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

■ **Par. 30.** Section 44.6695-1 is amended by revising paragraph (a) to read as follows:

**§ 44.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.**

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of tax on wagers under sections 4401 or 4411 of the Internal Revenue Code (Code) shall be subject to penalties for failure to furnish a copy to the taxpayer under section 6695(a) of the Code, failure to sign the return under section 6695(b) of the Code, failure to furnish an identification number under section 6695(c) of the Code, failure to retain a copy or list under section 6695(d) of the Code, failure to file a correct information return under section 6695(e) of the Code, and negotiation of a check under section 6695(f) of the Code, in the manner stated in § 6695-1 of this chapter.

\* \* \* \* \*

**PART 53—FOUNDATION AND SIMILAR EXCISE TAXES**

■ **Par. 31.** The authority citation for part 53 is amended by revising an entry for § 53.6109-1 and removing an entry for § 53.6695-2 in numerical order to read as follows:

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

Section 53.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

**PART 54—PENSION EXCISE TAXES**

■ **Par. 32.** The authority citation for part 54 is amended by revising an entry for § 54.6109-1 and removing an entry for § 54.6695-2 in numerical order to read as follows:

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

Section 54.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

■ **Par. 33.** In FR Doc. E8-29750 appearing on page 78430 in the **Federal Register** of Monday, December 22, 2008, the following correction is made:

**§ 54.6694-3 [Corrected]**

On page 78458, in the third column, in paragraph 107, the instruction “Section 56.6694-3 is added to read as follows:” is removed and the language “Section 54.6694-3 is added to read as follows:” is added in its place.

**PART 55—EXCISE TAX ON REAL ESTATE INVESTMENT TRUSTS AND REGULATED INVESTMENT COMPANIES**

■ **Par. 34.** The authority citation for part 55 is amended by revising an entry for § 55.6109-1 and removing an entry for § 55.6695-2 in numerical order to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 55.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

**PART 56—PUBLIC CHARITY EXCISE TAXES**

■ **Par. 35.** The authority citation for part 56 is amended by revising an entry for § 56.6109-1 and removing an entry for § 56.6695-2 in numerical order to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 56.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

**PART 156—EXCISE TAX ON GREENMAIL**

■ **Par. 36.** The authority citation for part 156 is amended by revising an entry for § 156.6109-1 and removing an entry for § 156.6695-2 in numerical order to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 156.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

**PART 157—EXCISE TAX ON STRUCTURED SETTLEMENT FACTORING TRANSACTIONS**

■ **Par. 37.** The authority citation for part 157 is amended by revising an entry for § 157.6109-1 and removing an entry for § 157.6695-2 in numerical order to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 157.6109-1 also issued under 26 U.S.C. 6109(a). \* \* \*

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Par. 38.** The authority citation for part 301 continues to read in part as follows:

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

■ **Par. 39.** Section 301.7701-15 is amended by revising paragraph (f)(1)(xi)(B) to read as follows:

**§ 301.7701-15 Tax return preparer.**

\* \* \* \* \*

(f) \* \* \*

(1) \* \* \*

(xi) \* \* \*

(B) A waiver of restriction on assessment after initiation of an audit of the taxpayer or another taxpayer if a determination in the audit of the other taxpayer affects, directly or indirectly, the liability of the taxpayer for tax.

\* \* \* \* \*

**LaNita Van Dyke,**

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

[FR Doc. E9-1095 Filed 1-28-09; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF AGRICULTURE****Forest Service****36 CFR Parts 223 and 261**

**RIN 0596-AB81**

**Sale and Disposal of National Forest System Timber; Special Forest Products and Forest Botanical Products**

**AGENCY:** Forest Service, USDA.

**ACTION:** Final rule; notice of delay of effective date and comment period.

**SUMMARY:** In accordance with the memorandum of January 20, 2009, from the Assistant to the President and Chief of Staff, entitled “Regulatory Review,” published in the **Federal Register** on January 26, 2009, the Department is delaying the effective date and opening for public comment, the rule published on December 29, 2008. This rule regulates the sustainable free use, commercial harvest, and sale of special forest products and forest botanical products from National Forest System lands. The December rule was originally set to take effect January 28, 2009.

**DATES:** Effective January 28, 2009, the effective date of the rule amending 36 CFR parts 223 and 261 published at 73 FR 79367, December 29, 2008, is delayed until March 30, 2009. Comments must be received by March 2, 2009.

**ADDRESSES:** The public may send comments to USDA Forest Service, FM, Director, 201 14th Street, SW., Mailstop 1103, Washington, DC 20024, or by e-mail to [wospecialproducts@fs.fed.us](mailto:wospecialproducts@fs.fed.us).

**FOR FURTHER INFORMATION CONTACT:** Richard Fitzgerald, Forest Service, Forest Management Staff, (202) 205-1753. Individuals who use

telecommunication devices for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1-800-877-8339 between 8 a.m. and 8 p.m., Eastern Standard Time, Monday through Friday.

**SUPPLEMENTARY INFORMATION:** In accordance with the memorandum of January 20, 2009, from the Assistant to the President and Chief of Staff, entitled “Regulatory Review,” published in the **Federal Register** on January 26, 2009, 74 FR 4435, the Department is delaying the effective date and opening for public comment, the rule entitled “Sale and Disposal of National Forest System Timber; Special Forest Products and Forest Botanical Products,” that was published in the **Federal Register** on December 29, 2008, 73 FR 79367.

The Department is seeking comment from the public on any issues or concerns on the policy raised by the December rule. The December rule is needed to promote sustainability in light of the increased public demands for both timber and non-timber special forest products and forest botanical products over the past 10 years. In many cases, these demands are challenging sustainability, particularly in the most heavily used parts of the National Forest System. The December rule will help ensure the continued sustainability of special forest products and forest botanical products.

Dated: January 26, 2009.

**Hank Kashdan,**

*Acting Deputy Under Secretary, FS, NRE.*

[FR Doc. E9-1960 Filed 1-28-09; 8:45 am]

**BILLING CODE 3410-11-P**

**FEDERAL COMMUNICATIONS COMMISSION****47 CFR Part 1**

[GEN Docket No. 86-285; FCC 08-209]

**Amendment of the Schedule of Application Fees Set**

**AGENCY:** Federal Communications Commission.

**ACTION:** Final rule.

**SUMMARY:** The Commission makes rule changes to Part 1 of the Commission’s rules, and amends its Schedule of Application Fees to adjust its fees for processing applications and other filings.

**DATES:** Effective January 29, 2009.

**SUPPLEMENTARY INFORMATION:**

1. By this Order, adopted September 15, 2008 and released September 22, 2008, the Commission makes rule changes to part 1 of the Commission’s