

§ 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.

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LaNita Van Dyke,

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

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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.

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.

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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