

for the relevant period. All such submissions should be sent to the address provided in the instructions to Form 8804-C.

\* \* \* \* \*

(e) \* \* \*

(2) \* \* \*

*Example 2.* \* \* \*

(i) Assume the same facts as in Example 1.

(ii) \* \* \* As described in Example 1, NRA's year 4 U.S. income tax return is a qualifying U.S. income tax return because it will report income or gain effectively connected with a U.S. trade or business and is described under paragraph (b)(2)(iii)(C) of this section. Although NRA's year 5 U.S. income tax return reports income or gain effectively connected with a U.S. trade or business or deductions or losses properly allocated and apportioned to such activities it is not a qualifying U.S. income tax return under paragraph (b)(2)(iii) of this section.

\* \* \* \* \*

*Example 4.* \* \* \* NRA timely-filed (within the meaning of paragraph (b)(2) of this section) U.S. income tax returns for years 1 through 6 reporting its allocable share of ECTI (or loss) from XYZ (and timely paid all tax shown on such returns).

\* \* \* \* \*

*Example 6.* \* \* \*

(ii) If PRS had considered only \$900 (or a lesser amount) of NRA's certified net operating loss when computing and paying its 1446 tax during year 4 then, under paragraph (d)(2)(iii) of this section, PRS would not be liable for 1446 tax because it did not consider a net operating loss greater than the amount actually available to NRA.

■ **Par. 3.** Section 1.1464-1 is amended by revising paragraph (c) to read as follows:

**§ 1.1464-1 Refunds or credits.**

\* \* \* \* \*

(c) *Effective/Applicability date.* The last sentence in paragraph (a) of this section shall apply to partnership taxable years beginning after April 29, 2008.

■ **Par. 4.** Section 1.6151-1 is amended by revising paragraph (e) to read as follows:

**§ 1.6151-1 Time and place for paying tax shown on returns.**

\* \* \* \* \*

(e) *Effective/Applicability date.* Paragraph (d)(2) of this section shall apply to publicly traded partnerships described in § 1.1446-4 for partnership

taxable years beginning after April 29, 2008.

\* \* \* \* \*

**LaNita Van Dyke,**

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

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[USCG-2009-0152]

**Drawbridge Operation Regulation; Merrimack River, MA, Maintenance**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Hines Memorial (Main Street) Bridge across the Merrimack River at mile 5.8, between Amesbury and Newburyport, Massachusetts. Under this temporary deviation the bridge may remain closed for six weeks.

**DATES:** This deviation is effective from March 17, 2009 through May 15, 2009.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket USCG-2009-0152 and are available online at <http://www.regulations.gov>. They are also available for inspection or copying two locations: the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays, and the First Coast Guard District, Bridge Branch Office, 408 Atlantic Avenue, Boston, Massachusetts 02110, between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. **FOR FURTHER INFORMATION CONTACT:** John McDonald, Project Officer, First Coast Guard District, at (617) 223-8364.

**SUPPLEMENTARY INFORMATION:**

The Hines Memorial (Main Street) Bridge has a vertical clearance in the closed position of 13 feet at mean high water and 20 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.5.

The bridge was damaged by a collision with a tug and barge last

November. The bridge was closed to vehicular traffic as a result of that accident.

Massachusetts Highway Department (MHD), the bridge owner, requested a temporary deviation to help facilitate load testing necessary to determine if the bridge will be able to bear the vehicular traffic loads that will be present when the bridge is scheduled to be re-opened to vehicular traffic on May 15, 2009.

The waterway has seasonal recreational vessels of various sizes. There have been few requests to open the bridge during April and May in past years according to the bridge logs.

This temporary deviation is therefore necessary in order to insure that the bridge continues to operate in a safe reliable manner.

Under this temporary deviation, in effect from March 17, 2009 through May 15, 2009, the Hines Memorial (Main Street) Bridge may remain in the closed position.

In accordance with 33 CFR 117.35(e), the bridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: March 17, 2009.

**Gary Kassof,**

*Bridge Program Manager, First Coast Guard District.*

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**BILLING CODE 4910-15-P**

**POSTAL SERVICE**

**39 CFR PART 20**

**International Inbound Registered Mail Procedures**

**AGENCY:** Postal Service™.

**ACTION:** Final rule.

**SUMMARY:** The Postal Service has adopted different processing procedures for inbound international Registered Mail™; after it is received at an International Service Center.

**DATES:** *Effective Date:* June 1, 2009.

**FOR FURTHER INFORMATION CONTACT:** Margaret M. Falwell, 703-292-3576.

**SUPPLEMENTARY INFORMATION:** Inbound international Registered Mail entering the United States through the United States Postal Service® International Service Centers is offered in conformity with international agreements of the Universal Postal Union (UPU), U.S. law and the regulations of the United States Postal Service (USPS® or Postal Service). The UPU agreement requires