

(h) Information on modifying the seal and part number configuration charts, can be found in GE Service Bulletin (SB) No. CF34-AL S/B 72-0238, dated July 27, 2007 (CL-600-2B19), and SB No. CF34-BJ S/B 72-0217, dated July 27, 2007 (CL-600-2A12 and CL-600-2B16).

Definition

(i) For the purposes of this AD, piece-part exposure means when the 4-step seal is removed from the engine or when the combustion liner is removed.

Alternative Methods of Compliance

(j) The Manager, Engine Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

Related Information

(k) Contact Kenneth Steeves, Aerospace Engineer, Engine Certification Office, Engine and Propeller Directorate, FAA, 12 New England Executive Park, Burlington, MA 01803; e-mail: keneth.steeves@faa.gov; telephone: (781) 238-7765, fax: (781) 238-7199, for more information about this AD.

Material Incorporated by Reference

(l) None.

Issued in Burlington, Massachusetts, on March 26, 2009.

Peter A. White,

Assistant Manager, Engine and Propeller Directorate, Aircraft Certification Service.

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AGENCY FOR INTERNATIONAL DEVELOPMENT

22 CFR Part 215

RIN 0412-AA61

Privacy Act of 1974, Implementation of Exemptions

AGENCY: United States Agency for International Development.

ACTION: Final rule; delay of effective date.

SUMMARY: This document delays the effective date by 30 days for the final rule exempting portions of the Partner Vetting System from one or more provisions of the Privacy Act, as published in the **Federal Register** on January 2, 2009 and delayed on February 2, 2009.

DATES: The effective date for the final rule published on January 2, 2009 (74 FR 9) and delayed on February 2, 2009 (74 FR 5808) is further delayed until May 4, 2009.

FOR FURTHER INFORMATION CONTACT: For general questions, please contact Jeff Denale, Chief, Counterterrorism and

Information Security Division, Office of Security, United States Agency for International Development, Ronald Reagan Building, 1300 Pennsylvania Avenue, NW., Washington, DC 20523; or by telephone 202 712 1264.

Dated: March 30, 2009.

Randy T. Streufert,

Director, Office of Security.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9394]

RIN 1545-BD80

Special Rules To Reduce Section 1446 Withholding; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to final regulations (TD 9394) that were published in the **Federal Register** on Tuesday, April 29, 2008 (73 FR 23069) regarding when a partnership may consider certain deductions and losses of a foreign partner to reduce or eliminate the partnership's obligation to pay withholding tax under section 1446 on effectively connected taxable income allocable under section 704 to such partner. The regulations will affect partnerships engaged in a trade or business in the United States that have one or more foreign partners.

DATES: This correction is effective on April 2, 2009, and is applicable on April 29, 2008.

FOR FURTHER INFORMATION CONTACT: Ronald M. Gootzeit at (202) 622-3860 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this document are under sections 1446, 1464, 6071, 6091, 6151, 6302, and 6414 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9394) contains errors that 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.

Correction of Publication

■ Accordingly, 26 CFR part 1 is 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 1.1446-6 is amended as follows:

- 1. Paragraph (c)(2)(i) is revised.
- 2. The last sentence of paragraph (d)(3)(ii) is revised and a new sentence is added at the end of the paragraph.
- 3. Paragraphs (e)(1)(vi) second occurrence, (e)(1)(vii), and (e)(1)(viii) are redesignated as paragraphs (e)(1)(vii), (e)(1)(viii), and (e)(1)(ix), respectively.
- 4. The first sentence of paragraph (e)(2) *Example 2.*(i) is revised.
- 5. The third and fourth sentences of paragraph (e)(2) *Example 2.*(ii) are revised.
- 6. The fourth sentence of paragraph (e)(2) *Example 4.* is revised.
- 7. Paragraph (e)(2) *Example 6.*(ii) is revised.

The revisions and addition read as follows:

§ 1.1446-6 Special rules to reduce a partnership's 1446 tax with respect to a foreign partner's allocable share of effectively connected taxable income.

* * * * *

(c) * * *

(2) * * *

(i) *Form of certification.* A partner's certification to a partnership under paragraph (c)(1)(i) or (iii) of this section shall be made using Form 8804-C, "Certificate Of Partner-Level Items to Reduce Section 1446 Withholding" in accordance with the instructions of the form and the rules of this section.

* * * * *

(d) * * *

(3) * * *

(ii) * * * To permit the partnership

to reasonably rely on such certificate, the partnership shall be considered to have satisfied the requirements of paragraph (d)(3)(i) of this section if the partnership demonstrates that such failure was due to reasonable cause and not willful neglect and if once the partnership becomes aware of the failure, the partnership attaches the certificate and computation, as well as a written statement setting forth the reasons for the failure to comply with the requirements of paragraph (d)(3)(i) of this section, to an amended Form 8813 or amended Forms 8804 and 8805