2009-18-17 Agusta S.p.A.: Amendment 39-16013. Docket No. FAA-2009-0804: Directorate Identifier 2008-SW-56-AD.

#### Effective Date

(a) This airworthiness directive (AD) becomes effective on September 21, 2009.

### Other Affected ADs

(b) None.

### Applicability

(c) This AD applies to Model AB412 and AB412 EP helicopters, with internal hoist, part number (P/N) 214-070-300-1 (Goodrich P/N 42277-1); external hoist P/N BL-10300-60 (Breeze Eastern) or P/N BL-20200-SERIES (Breeze Eastern), installed, certificated in any

### Reason

(d) The actions are intended to prevent failure of a hoist cable and inadvertent loss of a load.

- **Actions and Compliance**
- (e) Required as indicated, do the following: (1) Before further flight, for rescue hoist cable assemblies, P/N 42305-179, 42277-178 (internal hoist cable assembly) and P/N BL-6260, BL-9149-3 (external hoist cable assembly), determine the number of accumulated "hoist cycles" for each hoist cable assembly and add that to the number of accumulated "hoist lifts." A hoist lift is defined as an unreeling and recovery of the cable with a load attached to the hook, regardless of the length of the cable that is deployed or recovered. An unreeling or recovery of the cable with no load on the hook is not considered to be a lift.
- (2) Before conducting the next hoist operation, replace any hoist cable assembly that has reached or exceeded 1,500 accumulated hoist lifts or 4 years from initial installation, whichever occurs first.
- (3) If you cannot determine the "hoist cycles" or the date of the hoist cable assembly installation, before further flight, replace the hoist cable assembly with an airworthy hoist cable assembly.
- (4) This AD revises the Airworthiness limitations section of the maintenance manual by adding a life limit of 1,500 hoist lifts or 4 years, whichever occurs first, for the affected hoist cable assemblies.

## Differences Between This AD and the MCAI

(f) We use the term "before further flight" rather than "before next flight. Also, we are using "before further flight" rather than October 31, 2008, for replacing a hoist cable if you cannot determine the "hoist cycles" or the date of hoist cable assembly installation.

### Other Information

(g) Alternative Methods of Compliance (AMOCs): The Manager, Safety Management Group, FAA, ATTN: Sharon Miles, Aerospace Engineer, Regulations and Policy Group, 2601 Meacham Blvd., Rotorcraft Directorate, Fort Worth, Texas 76137, telephone (817) 222-5122, fax (817) 222-5961 has the authority to approve AMOCs for this AD, if requested, using the procedures found in 14 CFR 39.19.

### **Related Information**

(h) The European Aviation Safety Agency (EASA) MCAI Airworthiness Directive No. 2008-0142-E, dated July 30, 2008, and Agusta Alert Bollettino Tecnico No. 412–126, dated July 28, 2008, contain related information.

### Joint Aircraft System/Component (JASC) Code

(i) JASC Code 1400: Miscellaneous Hardware.

Issued in Fort Worth, Texas, on August 26, 2009.

### Mark R. Schilling,

Acting Manager, Rotorcraft Directorate, Aircraft Certification Service. [FR Doc. E9-21116 Filed 9-3-09; 8:45 am] BILLING CODE 4910-13-P

### **DEPARTMENT OF COMMERCE**

### **National Oceanic and Atmospheric** Administration

### 15 CFR Part 902

### 50 CFR Part 665

[Docket No. 080206127-91246-03]

### RIN 0648-AS71

### Fisheries in the Western Pacific; Pelagic Fisheries; Squid Jig Fisheries

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Final rule; effectiveness of collection-of-information requirements.

**SUMMARY:** NMFS announces approval by the Office of Management and Budget (OMB) of collection-of-information requirements contained in regulations implementing Amendment 15 to the Fishery Management Plan for Pelagic Fisheries of the Western Pacific Region, relating to squid jig fisheries. The intent of this final rule is to inform the public that the associated permitting and reporting requirements have been approved by OMB.

**DATES:** This rule is effective on October 5, 2009. The amendments to 50 CFR 665.13, 665.14, 665.21, and 665.22, published at 73 FR 70600 (November 21, 2008), have been approved by OMB and are effective on October 5, 2009.

**ADDRESSES:** Written comments regarding the burden-hour estimates or other aspects of the collection-ofinformation requirements contained in this final rule may be submitted to William L. Robinson, Administrator, NMFS Pacific Islands Region (PIR), 1601 Kapiolani Boulevard, Suite 1110,

Honolulu, HI 96814-4700, and to David Rostker, OMB, by e-mail to David Rostker@omb.eop.gov, or fax to 202-395-7285.

## FOR FURTHER INFORMATION CONTACT:

Brett Wiedoff, Sustainable Fisheries Division, NMFS PIR, 808-944-2272.

SUPPLEMENTARY INFORMATION: This Federal Register document is also accessible at www.gpoaccess.gov/fr/.

A final rule for Amendment 15 was published in the Federal Register on November 21, 2008 (73 FR 70600). The requirements of that final rule, other than the collection-of-information requirements, were effective on December 22, 2008. Because OMB approval of the collection-ofinformation requirements had not been received by the date that final rule was published, the effective date of the associated permitting and reporting requirements in that rule was delayed. OMB approved the collection-ofinformation requirements contained in the final rule on August 11, 2009.

Under NOAA Administrative Order 205-11, dated December 17, 1990, the Under Secretary for Oceans and Atmosphere has delegated authority to sign material for publication in the **Federal Register** to the Assistant Administrator for Fisheries, NOAA.

### Classification

This final rule has been determined to be not significant for purposes of Executive Order 12866.

Notwithstanding any other provision of the law, no person is required to respond to, and no person shall be subject to penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act (PRA), unless that collection of information displays a currently valid OMB control number.

This final rule contains new collection-of-information requirements subject to the PRA under OMB Control Number 0648-0589. The public reporting burden for these requirements is estimated to be 0.5 hr per permit applicant, with renewals requiring an additional 0.5 hr annually and approximately 10 min per vessel per fishing day to complete Federal catch reports. These estimates include time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding these burden estimates or any other aspect of this data collection, including suggestions for reducing the burden, to William L. Robinson (see ADDRESSES), or by e-mail to

David\_Rostker@omb.eop.gov, or fax to 202–395–7285.

### List of Subjects in 15 CFR Part 902

Reporting and recordkeeping requirements.

### List of Subjects in 50 CFR Part 665

Administrative practice and procedure, Fisheries, Reporting and recordkeeping requirements.

Dated: August 31, 2009.

#### Samuel D. Rauch III,

Deputy Assistant Administrator For Regulatory Programs, National Marine Fisheries Service.

■ For the reasons set out in the preamble, the amendments to 50 CFR 665.13, 665.14, 665.21, and 665.22, published at 73 FR 70600 (November 21, 2008), have been approved by OMB, and 15 CFR part 902 is amended as follows:

### **15 CFR CHAPTER IX**

### PART 902—NOAA INFORMATION COLLECTION REQUIREMENTS UNDER THE PAPERWORK REDUCTION ACT: OMB CONTROL NUMBERS

■ 1. The authority citation for part 902 continues to read as follows:

Authority: 44 U.S.C. 3501 et seq.

■ 2. In § 902.1, amend the table in paragraph (b), under the entry "50 CFR" by revising the entries for "665.13", "665.14", "665.16", and "665.21(k)" to read as follows:

# § 902.1 OMB control numbers assigned pursuant to the Paperwork Reduction Act.

(b) \* \* \*

CFR part or section where the information collection requirement is located

Current OMB control number the information (All numbers begin with 0648–)

collection requirement is located		numbers begin with 0648–)			
*	*	*	*	*	
50 CFR					
*	*	*	*	*	
665.13		-0490, -0	586, and	-0589	
665.14		-0214, -0586, and -0589			
665.16		-0360, -0586, and -0589			
*	*	*	*	*	
665.21 (k)		-0490 and -0589			
*	*	*	*	*	

[FR Doc. E9–21405 Filed 9–3–09; 8:45 am] **BILLING CODE 3510–22–S** 

### **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

26 CFR Parts 1 and 602

[TD 9458]

RIN 1545-BI72

Modification to Consolidated Return Regulation Permitting an Election To Treat a Liquidation of a Target, Followed by a Recontribution to a New Target, as a Cross-Chain Reorganization

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Temporary regulations.

**SUMMARY:** This document contains temporary regulations under section 1502 of the Internal Revenue Code (Code). The change to the consolidated return regulations is necessary in light of the regulations under section 368 that were issued in October 2007 addressing transfers of assets or stock following a reorganization. The temporary regulations modify the election under which a consolidated group can avoid immediately taking into account an intercompany item after the liquidation of a target corporation. The temporary regulations apply to corporations filing consolidated returns. The text of these temporary regulations also serves as the text of the proposed regulations (REG-139068-08) set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective on September 4, 2009.

Applicability Date: The changes reflected in these temporary regulations (§ 1.1502–13T(f)(5)(ii)(B)(1) and (2)) generally apply to transactions in which T's liquidation into B occurs on or after the effective date of the § 1.368–2(k) regulations, October 25, 2007. For transactions in which T's liquidation into B occurs before October 25, 2007, § 1.1502–13(f)(ii)(B)(1) and (2) in effect prior to October 25, 2007 as contained in 26 CFR part 1, revised April 1, 2009, continue to apply.

### FOR FURTHER INFORMATION CONTACT:

Concerning the temporary regulations, Mary W. Lyons, (202) 622–7930; concerning submission of comments and the hearing, Oluwafunmilayo (Funmi) Taylor, (202) 622–7180 (not toll-free numbers).

## SUPPLEMENTARY INFORMATION:

### **Paperwork Reduction Act**

These temporary regulations are being issued without prior notice and public

procedure pursuant to the Administrative Procedure Act (5 U.S.C. 553). For this reason, the collection of information contained in these regulations has been reviewed and, pending receipt and evaluation of public comments, approved by the Office of Management and Budget under control number 1545-1433. Responses to this collection of information are required in order for the parent of a consolidated group to make the election found in § 1.1502-13T(f)(5)(ii)(B). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

For further information concerning this collection of information, and where to submit comments on the collection of information and the accuracy of the estimated burden, and suggestions for reducing this burden, please refer to the preamble to the cross-referencing notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the Federal Register.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

# **Background and Explanation of Provisions**

Section 1.1502-13(f)(5) provides that S's (the selling member in an intercompany transaction) intercompany item from a transfer to B (the buying member in an intercompany transaction) of the stock of another corporation (T) is taken into account in certain circumstances even though the T stock is never held by a nonmember of the consolidated group after the intercompany transaction. For example, if S sells all of T's stock to B at a gain, and T subsequently liquidates into B in a separate transaction to which section 332 applies, S's gain is taken into account under the matching rule. This result would also be obtained in other transactions in which B's basis in its T stock is permanently eliminated in a nonrecognition transaction, including a merger of B into T under section 368(a), a distribution by B of its T stock in a transaction described in section 355, and a deemed liquidation of T resulting from an election under section 338(h)(10). However, an election to apply § 1.1502-13(f)(5)(ii)(B) is available that allows a taxpayer whose intercompany gain on subsidiary (T)