

more clearly state the obligations imposed in Order No. 729, but does not substantively alter those requirements. OMB approval of this order is therefore unnecessary. However, the Commission will send a copy of this order to OMB for informational purposes only.

#### IV. Document Availability

29. In addition to publishing the full text of this document in the **Federal Register**, the Commission provides all interested persons an opportunity to view and/or print the contents of this document via the Internet through FERC's Home Page (<http://www.ferc.gov>) and in FERC's Public Reference Room during normal business hours (8:30 a.m. to 5 p.m. Eastern time) at 888 First Street, NE., Room 2A, Washington, DC 20426.

30. From FERC's Home Page on the Internet, this information is available on eLibrary. The full text of this document is available on eLibrary in PDF and Microsoft Word format for viewing, printing, and/or downloading. To access this document in eLibrary, type the docket number excluding the last three digits of this document in the docket number field.

31. User assistance is available for eLibrary and the FERC's Web site during normal business hours from FERC Online Support at (202) 502-6652 (toll free at 1-866-208-3676) or e-mail at [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov), or the Public Reference Room at (202) 502-8371, TTY (202) 502-8659. E-mail the Public Reference Room at [public.referenceroom@ferc.gov](mailto:public.referenceroom@ferc.gov).

#### V. Effective Date and Congressional Notification

32. Clarifications adopted in this Final Rule will become effective June 10, 2010.

#### List of Subjects in 18 CFR Part 40

By the Commission.

**Nathaniel J. Davis, Sr.,**  
Deputy Secretary.

[FR Doc. 2010-11089 Filed 5-10-10; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9350]

RIN 1545-BE24

#### AJCA Modifications To the Section 6011 Regulations; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final regulations (TD 9350) which were published in the **Federal Register** on Friday, August 3, 2007 (72 FR 43146) that modify the rules relating to the disclosure of reportable transactions under section 6011.

**DATES:** This correction is effective on May 11, 2010, and is applicable on August 3, 2007.

**FOR FURTHER INFORMATION CONTACT:** Charles D. Wien or Michael H. Beker, (202) 622-3070 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9350) that are the subject of this document are under section 6011 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9350) contain an error that may prove to be misleading and is 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 amendment:

#### 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 1.6011-4 is amended by revising the fifth sentence of paragraph (e)(1) to read as follows:

**§ 1.6011-4 Requirement of statement disclosing participation in certain transactions by taxpayers.**

\* \* \* \* \*

(e) \* \* \*

(1) \* \* \* In the case of a taxpayer that is a partnership, an S corporation, or a

trust, the disclosure statement for a reportable transaction must be attached to the partnership, S corporation, or trust's tax return for each taxable year in which the partnership, S corporation, or trust participates in the transaction under the rules of paragraph (c)(3)(i) of this section. \* \* \*

\* \* \* \* \*

LaNita Van Dyke,

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9350]

RIN 1545-BE24

#### AJCA Modifications To the Section 6011 Regulations; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to final regulations (TD 9350) which were published in the **Federal Register** on Friday, August 3, 2007 (72 FR 43146) that modify the rules relating to the disclosure of reportable transactions under section 6011.

**DATES:** This correction is effective on May 11, 2010, and is applicable on August 3, 2007.

**FOR FURTHER INFORMATION CONTACT:** Charles D. Wien or Michael H. Beker, (202) 622-3070 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9350) that are the subject of this document are under section 6011 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9350) contain an error that may prove to be misleading and is in need of clarification.

##### Correction of Publication

Accordingly, the publication of the final regulations (TD 9350) which were the subject of FR Doc. 07-3786, is corrected as follows:

On page 43146, column 2, in the preamble, under the caption heading **FOR FURTHER INFORMATION CONTACT**, the