

significant effect on preventing damage to wheelchairs. On the other hand, carrier personnel are more likely to do a good job of preparing the wheelchair for transportation if they are not trying to do so at the last minute.

The Department's existing ACAA regulation has two provisions that can help carriers avoid "last-minute" problems. First, § 382.41(g)(1) permits carriers to require passengers wanting to transport electric wheelchairs to check in an hour before the scheduled departure time of the flight. This is consistent with the now-pervasive industry recommendation that all passengers arrive an hour before flight time.

As an interpretive matter, we emphasize that the purpose of the one-hour advance check-in deadline is to give carrier personnel enough time to prepare an electric wheelchair for transportation. Therefore, in this context, checking in means not just reporting at the gate or ticket counter but actually turning the wheelchair over to carrier personnel to prepare it for shipment. If a passenger checks in at the gate at 1:00 for a 2:00 flight, but does not surrender the wheelchair to carrier personnel until 1:45, the value of the one-hour advance check-in is diminished. Of course, the airline has the responsibility of providing the passenger, on request, a boarding chair and any necessary assistance in boarding of the aircraft.

Second, § 382.41(g)(2) states that if a passenger's wheelchair battery has been labeled by the manufacturer as non-spillable, or if the wheelchair can be loaded, stored, and secured in an upright position, the carrier shall not require the battery to be removed and separately packaged. In such instances, the airline need not disassemble the chair or separately box the battery, but only disconnect the battery and tape or otherwise insulate the battery terminals to prevent short circuits. By following this rule, carriers would not only reduce the probability of damage to the chair, but also reduce significantly the time it takes to stow the wheelchair and return it to the passenger on arrival.

The ATA felt that passengers should be required to provide written instructions on the assembly and disassembly of batteries and other delicate equipment. The current rule authorizes individuals to provide written instructions concerning the assembly and disassembly of their wheelchairs, and we believe it is a good idea for them—and perhaps for wheelchair manufacturers as well—to do so. However, given that some passengers may not be fluent in English,

or that some disabilities may impair an individual's ability to provide such instructions, or that documents can get lost, we do not believe it would be prudent to require passengers to provide written instructions or to allow carriers to require it as a condition for transportation or compensation.

In order to avoid confusion for readers of 14 CFR part 254, the Department's baggage liability regulation, we have added a sentence pointing out that part 254's baggage liability limit does not apply to wheelchairs and other assistive devices used by passengers with disabilities.

### Regulatory Analyses and Notices

This final rule is not a significant rule under Executive Order 12866 or a significant rule under the Department's Regulatory Policies and Procedures. Based on the data currently available to the Department and received in the comments, the Department estimates that the costs associated with this rule are not significant. The ATA submitted data indicating that ATA member airlines receive less than fifty complaints a year related to wheelchairs and that ninety percent of these claims are for less than \$2500. Furthermore, the ATA asserts that virtually all of its claims are paid in full, even the ones above \$2500. Therefore, the incremental costs of this rule are likely to be minimal.

The Department certifies that this rule will not have a significant economic effect on a substantial number of small entities. The basis for this statement is the probability that the overall national annual costs would be minimal. Also, the Department does not believe that there would be sufficient Federalism impacts to warrant the preparation of a Federalism Assessment.

### List of Subjects

#### 14 CFR Part 254

Air carriers, Consumer protection, Freight, Reporting and recordkeeping requirements.

#### 14 CFR Part 382

Air carriers, Civil rights, Individuals with disabilities, Reporting and recordkeeping requirements.

Issued This 23rd Day of July 1999, at Washington, DC

**Rodney E. Slater,**

*Secretary of Transportation.*

For the reasons set forth in the preamble, the Department amends 14 CFR parts 254 and 382 as follows:

### PART 254—DOMESTIC BAGGAGE LIABILITY

1. The authority citation for 14 CFR part 254 continues to read as follows:

**Authority:** Secs. 204, 403, 404 and 411, Pub. L. 85-726, as amended, 72 Stat. 743, 758, 760, 769; 49 U.S.C. 1324, 1373, 1374, 1381.

2. Section 254.4 is amended by adding a sentence at the end of the section to read as follows:

#### § 254.4 Carrier liability.

\* \* \* Pursuant to 14 CFR 382.43(b), this limit does not apply to wheelchairs or other assistive devices used by passengers with disabilities.

### PART 382—NONDISCRIMINATION ON THE BASIS OF DISABILITY IN AIR TRAVEL

3. The authority citation for 14 CFR part 382 continues to read as follows:

**Authority:** 49 U.S.C. 41702, 41705, and 41712.

4. In § 382.43, paragraph (b) is revised to read as follows:

#### § 382.43 Treatment of mobility aids and assistive devices.

\* \* \* \* \*

(b) With respect to domestic transportation, the baggage liability limits of 14 CFR part 254 do not apply to liability for loss, damage, or delay concerning wheelchairs or other assistive devices. The criterion for calculating the compensation for a lost, damaged, or destroyed wheelchair or other assistive device shall be the original purchase price of the device.

\* \* \* \* \*

[FR Doc. 99-19447 Filed 7-30-99; 8:45 am]

BILLING CODE 4910-62-P

### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

#### 26 CFR Parts 1, 301, and 602

[TD 8823]

RIN 1545-AU31

#### Consolidated Returns, Limitations on the Use of Certain Losses and Deductions; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations which were published in the **Federal Register** on Friday, July 2, 1999, (64 FR 36092), relating to consolidated returns and

limitations on the use of certain losses and deductions.

**DATES:** This correction is effective July 2, 1999.

**FOR FURTHER INFORMATION CONTACT:**

Jeffrey L. Vogel or Marie Milnes-Vasquez at (202) 622-7770 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are subject to these corrections are under section 1502 of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 8823) contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (TD 8823), which were the subject of FR Doc. 99-16161, is corrected as follows:

1. On page 36095, column 3, in the preamble under the heading, *Built-in Losses*, line 2 from the bottom of the paragraph, the language “latter or the SRLY event or section 382” is corrected to read “latter of the SRLY event or section 382”.

**§ 1.1502-15 [Corrected]**

2. On page 36103, column 1, § 1.1502-15(d), paragraph (i) of *Example 3.*, line 3, the language “M are each common parents of a” is corrected to read “M are each the common parent of a”.

3. On page 36103, column 3, § 1.1502-15(d), paragraph (vii) of *Example 4.*, lines 6 and 7, the language “determining the SRLY limitation for these additional losses in Year 4 (or any)” is corrected to read “determining the SRLY limitation for this additional loss in Year 4 (or any)”.

4 & 5. On page 36104, column 3, § 1.1502-15, paragraphs (g)(4)(i) and (g)(4)(ii) are corrected to read as follows:

**§ 1.1502-15 SRLY limitation on built-in losses.**

\* \* \* \* \*

(g) \* \* \*

(4) \* \* \*

(i) All members of the SRLY subgroup with respect to those built-in losses are also included in a loss subgroup (as defined in § 1.1502-91(d)(2)); and

(ii) All members of a loss subgroup (as defined in § 1.1502-91(d)(2)) are also members of a SRLY subgroup with respect to those built-in losses.

\* \* \* \* \*

6. On page 36105, column 1, § 1.1502-15(g)(6), paragraph (v) of

*Example 1.*, the last line in the paragraph, the language “and the application of the section 382.” is corrected to read “and the application of section 382.”.

7. On page 36105, column 1, § 1.1502-15(g)(6), paragraph (ix) of *Example 1.*, the last line in the paragraph, the language “recognized with the recognition period.” is corrected to read “recognized within the recognition period.”.

**§ 1.1502-21 [Corrected]**

8. On page 36109, column 2, § 1.1502-21(c)(2), line 13 from the bottom of the introductory text, the language “(the former group), or for a carryover” is corrected to read “(the former group), whether or not the group is a consolidated group, or for a carryover”.

9. On page 36110, column 1, § 1.1502-21(c)(2)(viii), paragraph (i) of *Example 1.*, lines 2 and 3, the language “S, T and M. P and M are each common parents of a consolidated group. During Year” is corrected to read “S, T, and M. P and M are each the common parent of a consolidated group. During Year”.

10. On page 36110, column 3, § 1.1502-21(c)(2)(viii), paragraph (i) of *Example 2.*, lines 2 and 3, the language “of the stock of S, T, P and M. P and M are each common parents of a consolidated” is corrected to read “of the stock of S, T, P, and M. P and M are each the common parent of a consolidated”.

11. On page 36111, column 1, § 1.1502-21(c)(2)(viii), paragraph (i) of *Example 3.*, lines 2 and 3, the language “the stock of S, T, P and M. S, P and M are each common parents of a consolidated” is corrected to read “the stock of S, T, P, and M. S, P, and M are each the common parent of a consolidated”.

12. On page 36112, column 3, § 1.1502-21(g)(5), paragraph (i) of *Example 4.*, line 3, the language “for 6 years. For Year 6, T has an net operating” is corrected to read “for 6 years. For Year 6, T has a net operating”.

13. On page 36112, column 3, § 1.1502-21(g)(5), paragraph (i) of *Example 5.*, line 5, the language “unrelated to A, owns all of the stock of P, the” is corrected to read “unrelated to Individual A, owns all of the stock of P, the”.

14. On page 36113, column 3, § 1.1502-21(g)(5), paragraph (i) of *Example 9.*, line 11, the language “Individual A. On January 1 of Year 3, M” is corrected to read “Individual A. On December 31 of Year 2, M”.

15. On page 36113, column 3, § 1.1502-21(g)(5), paragraph (iii) of *Example 9.*, lines 1 through 3, the language “M’s January 1 purchase of 51% of P is a section 382 event because it results in an ownership change of S and T that gives rise” is corrected to read “M’s December 31 purchase of 51% of P is a section 382 event because it results in an ownership change of the S loss subgroup that gives rise”.

16. On page 36113, column 3, § 1.1502-21(g)(5), paragraph (v) of *Example 9.*, lines 1 through 3, the language “Because the SRLY event and the change date of the section 382 event occur on the same date and the SRLY subgroup and loss” is corrected to read “Because the SRLY event occurred within six months of the change date of the section 382 event and the SRLY subgroup and loss”.

**§ 1.1502-23 [Corrected]**

17. On page 36116, column 1, § 1.1502-23(d)(1), second line from the bottom of the paragraph, the language “consolidated return is taxable years is” is corrected to read “consolidated return is”.

**Cynthia E. Grigsby, Chief, Regulations Unit, Assistant Chief Counsel (Corporate).**

[FR Doc. 99-19347 Filed 7-30-99; 8:45 am]

BILLING CODE 4830-01-U

**DEPARTMENT OF THE TREASURY**

**Office of Foreign Assets Control**

**31 CFR Parts 538, 550 and 560**

**Sudanese Sanctions Regulations; Libyan Sanctions Regulations; Iranian Transactions Regulations: Licensing of Commercial Sales of Agricultural Commodities and Products, Medicine, and Medical Equipment**

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Final rule; amendments.

**SUMMARY:** The Treasury Department is amending the Sudanese Sanctions Regulations, the Libyan Sanctions Regulations, and the Iranian Transactions Regulations to add statements of licensing policy with respect to commercial sales of agricultural commodities and products, medicine, and medical equipment.

**EFFECTIVE DATE:** JULY 27, 1999.

**FOR FURTHER INFORMATION CONTACT:**

Steven I. Pinter, Chief of Licensing (tel.: 202/622-2480) or William B. Hoffman, Chief Counsel (tel.: 202/622-2410), Office of Foreign Assets Control, U.S.