4 percent as is required to meet U.S. No. 1 Institutional grade. Grapes meeting these quality requirements shall not be marked "Institutional Pack," but may be marked "DGAC No. 1 Institutional."

(i) * * *

(ii) Grapes of the Flame Seedless variety shall meet the minimum berry size requirement of ten-sixteenths of an inch (1.5875 centimeters) and shall be considered mature if the juice meets or exceeds 16.5 percent soluble solids, or the juice contains not less than 15 percent soluble solids and the soluble solids are equal to or in excess of 20 parts to every part acid contained in the juice, in accordance with applicable sampling and testing procedures specified in sections 1436.3, 1436.5, 1436.6, 1436.7, 1436.12, and 1436.17 of Article 25 of Title 3: California Code of Regulations (CCR).

(3) All regulated varieties of grapes offered for importation shall be subject to the grape import requirements contained in this section effective April 10 through July 10.

Dated: January 14, 2009.

James E. Link,

Administrator, Agricultural Marketing Service.

[FR Doc. E9–1139 Filed 1–16–09; 8:45 am] BILLING CODE 3410–02–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9435]

RIN 1545-BH61

Guidance Regarding the Treatment of Stock of a Controlled Corporation Under Section 355(a)(3)(B); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final and temporary regulations (TD 9435) that were published in the **Federal Register** on Monday, December 15, 2008 (73 FR 75946) providing guidance regarding the distribution of stock of a controlled corporation acquired in a transaction described in section 355(a)(3)(B) of the Internal Revenue Code. This action is necessary in light of amendments to section 355(b). These temporary regulations will affect corporations and their shareholders. The text of these temporary regulations also serves as the text of the proposed regulations 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:* This correction is effective January 21, 2009, and is applicable on December 15, 2008.

FOR FURTHER INFORMATION CONTACT: Russell P. Subin, (202) 622–7790 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that are the subject of this document are under section 355 of the Internal Revenue Code.

Need for Correction

As published, final and temporary regulations (TD 9435) 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 is amended by revising the entries to read as follows:

Authority: 26 U.S.C. 7805 * * * Section 1.355–2T(g) and (i) are also issued under 26 U.S.C. 355(b)(3)(D). * * *

■ **Par. 2.** Section 1.355–1 is amended by revising the last two sentences of paragraph (a) to read as follows:

§ 1.355–1 Distribution of stock and securities of a controlled corporation.

(a) * * * This section and §§ 1.355– 2 through 1.355–4, other than § 1.355– 2(g) and (i) and § 1.355–2T, do not reflect the amendments to section 355 made by the Revenue Act of 1987, the Technical and Miscellaneous Revenue Act of 1988, and the Tax Technical Corrections Act of 2007. For the applicability date of §§ 1.355–2T(g), 1.355–5, 1.355–6, and 1.355–7, *see* §§ 1.355–2T(i), 1.355–5(e), 1.355–6(g), and 1.355–7(k), respectively.

■ **Par. 3.** Section 1.355–2T is amended by revising the last sentence of paragraph (i)(1) to read as follows:

§1.355–2T Limitations (temporary).

* * * * *

(i) * * *

(1) * * * However, except as provided in paragraph (i)(2) of this section, paragraphs (g)(1) through (g)(5) of this section do not apply to any distribution occurring after December 15, 2008, that is pursuant to a transaction which is—

* * * *

LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration). [FR Doc. E9–1120 Filed 1–16–09; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9435]

RIN 1545-BH61

Guidance Regarding the Treatment of Stock of a Controlled Corporation Under Section 355(a)(3)(B); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains corrections to final and temporary regulations (TD 9435) that were published in the **Federal Register** on Monday, December 15, 2008 (73 FR 75946) providing guidance regarding the distribution of stock of a controlled corporation acquired in a transaction described in section 355(a)(3)(B) of the Internal Revenue Code. This action is necessary in light of amendments to section 355(b). These temporary regulations will affect corporations and their shareholders.

DATES: *Effective Date:* This correction is effective January 21, 2009, and is applicable on December 15, 2008.

FOR FURTHER INFORMATION CONTACT: Russell P. Subin, (202) 622–7790 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that are the subject of this document are under section 355 of the Internal Revenue Code.

Need for Correction

As published, final and temporary regulations (TD 9435) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9435), which was the subject of FR Doc. E8–29544, is corrected as follows:
1. On page 75947, column 1, in the preamble, under the paragraph heading "Background", second paragraph of the column, third line from the bottom of the paragraph, the language "respective corporation is not the" is corrected to read "corporation is not the".

■ 2. On page 75949, column 1, in the preamble, under the paragraph heading "B. Issuances of Controlled Stock Outside the Dunn Trust or Predecessor Context", first paragraph, ninth line, the language "442, (1978–2 CB 143) (distributing" is corrected to read "442 (1978–2 CB 143) (distributing".

■ 3. On page 75949, column 2, in the preamble, under the paragraph heading "C. Redemptions of Controlled Stock", second paragraph of the column, twelfth line, the language "distributing, and generally no additional" is corrected to read "distributing and generally no additional".

■ 4. On page 75949, column 3, in the preamble, under the paragraph heading "Effective/Applicability Date", seventh line, the language "occurring after December 15, 2008 that" is corrected to read "occurring after December 15, 2008, that".

LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration). [FR Doc. E9–1109 Filed 1–16–09; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 9440]

RIN 1545-BI39

Employer's Annual Federal Tax Return and Modifications to the Deposit Rules; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final and temporary

regulations (TD 9440) that were published in the **Federal Register** on Monday, December 29, 2008, relating to the annual filing of Federal employment tax returns and requirements for employment tax deposits. These temporary regulations relate to sections 6011 and 6302 of the Internal Revenue Code concerning reporting and paying income taxes withheld from wages and reporting and paying taxes under the Federal Insurance Contributions Act (FICA) (collectively, "employment taxes").

DATES: *Effective Date:* This correction is effective January 21, 2009, and is applicable on December 29, 2008.

FOR FURTHER INFORMATION CONTACT: Audra Dineen, (202) 622–4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains corrections to final and temporary regulations (TD 9440) that were published in the Federal Register on Monday, December 29, 2008 (73 FR 79354) relating to the annual filing of Federal employment tax returns and requirements for employment tax deposits. The final and temporary regulations that are the subject of this document are under sections 6011 and 6302 of the Internal Revenue Code. These temporary regulations generally allow certain employers to file a Form 944, "Employer's ANNUAL Federal Tax Return", rather than Form 941, "Employer's QUARTERLY Federal Tax Return". In addition to rules related to Form 944, the temporary regulations provide an additional method for employers who file Form 941 to determine whether the amount of accumulated employment taxes is considered de minimis. The portions of this document that are final regulations provide necessary cross-references to the temporary regulations.

Need for Correction

As published, final and temporary regulations (TD 9440) contain errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Correction of Publication

• Accordingly, 26 CFR part 31 is corrected by making the following correcting amendments:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

■ **Paragraph 1.** The authority citation for part 31 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 31.6302–0T is amended by revising the entry for § 31.6302–1T(d)

Example 6. to read as follows:

§31.6302–0T Table of contents (temporary).

§ 31.6302–1T Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992 (temporary).

*

* * (d) * * *

Example 6. Extension of time to deposit for employers who filed Form 944 for the preceding year satisfied.

* * * *

Par. 3. Section 31.6302–1T is amended by revising the last sentence of paragraph (d)

Example 6. to read as follows:

*

§ 31.6302–1T Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992 (temporary).

* * (d) * * *

Example 6. * * Pursuant to § 31.6302– 1T(c)(6), F will be deemed to have timely deposited the employment taxes due for January 2007, and, thus, the IRS will not impose a failure-to-deposit penalty under section 6656 for that month.

* * * *

LaNita Van Dyke,

Chief, Publications and Regulations Branch Legal Processing Division, Associate Chief Counsel, (Procedure and Administration). [FR Doc. E9–1097 Filed 1–16–09; 8:45 am] BILLING CODE 4830–01–P