

**ACTION:** Direct final rule; confirmation of effective date.

**SUMMARY:** This notice confirms the effective date of the direct final rule which revises Class E Airspace at Springhill Airport, Springhill, LA.

**EFFECTIVE DATE:** The direct final rule published at 67 FR 46586 is effective 0901 UTC, October 3, 2002.

**FOR FURTHER INFORMATION CONTACT:** Joseph R. Yadouga, Airspace Branch, Air Traffic Division, Southwest Region, Federal Aviation Administration, Fort Worth, TX 76193-0520, telephone: 817-222-5597.

**SUPPLEMENTARY INFORMATION:** The FAA published this direct final rule with a request for comments in the **Federal Register** on July 16, 2002, (67 FR 46586). The FAA uses the direct final rulemaking procedure for a noncontroversial rule where the FAA believes that there will be no adverse public comment. This direct final rule advised the public that no adverse comments were anticipated, and that unless a written adverse comment, or a written notice of intent to submit such an adverse comment, were received within the comment period, the regulation would become effective on October 3, 2002. No adverse comments were received, and, thus, this action confirms that this direct final rule will be effective on that date.

Issued in Fort Worth, TX, on August 30, 2002.

**Robert N. Stevens,**  
*Acting Manager, Air Traffic Division,*  
*Southwest Region.*  
[FR Doc. 02-22939 Filed 9-9-02; 8:45 am]  
**BILLING CODE 4910-13-M**

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8925]

RIN 1545-AX32

Partnership Mergers and Divisions;  
Correction

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

**ACTION:** Correcting Amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 8925), which were published in the **Federal Register** on Thursday, January 4, 2001 (66 FR 715), relating to the tax consequences of partnership mergers and divisions.

**EFFECTIVE DATE:** January 4, 2001.

**FOR FURTHER INFORMATION CONTACT:** Mary Beth Collins (202) 622-3080 or Daniel Carmody (202) 622-3050 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 708 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 8925) contains errors which 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.

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

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

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

PART 1—[Corrected]

2. Each entry listed in the “Section/Location” column in the following table is amended by removing the text indicated in the “Remove” column, and adding the text indicated in the “Add” column.

Section/Location	Remove	Add
§ 1.708-1(b)(4) second sentence .....	(b)(1)(i) .....	(b)(1)
§ 1.708-1(b)(4), in four locations in third sentence .....	(b)(1)(iv) .....	(b)(4)
§ 1.708-1(b)(4), Example. (iii), last sentence .....	§ 1.708-1(b)(1)(iv) .....	§ 1.708-1(b)(4)
§ 1.708-1(b)(5), in three locations in last sentence .....	(b)(1)(v) .....	(b)(5)

**Cynthia E. Grigsby,**  
*Chief, Regulations Unit, Associate Chief*  
*Counsel (Income Tax & Accounting).*

[FR Doc. 02-22927 Filed 9-9-02; 8:45 am]

**BILLING CODE 4830-01-P**

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9015]

RIN 1545-BA98

Designated IRS Officer or Employee  
Under Section 7602(a)(2) of the Internal  
Revenue Code

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains temporary regulations that modify the existing regulations promulgated under section 7602(a) of the Internal Revenue Code relating to administrative summonses. Specifically, these temporary regulations confirm that officers and employees of the Office of Chief Counsel may be included as persons designated to receive summoned books, papers, records, or other data and to take summoned testimony under oath. The text of these temporary regulations 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 Dates:* These regulations are effective on September 10, 2002.

*Applicability Dates:* For the date of applicability, see § 301.7602-1T(d).

**FOR FURTHER INFORMATION CONTACT:** Elizabeth Rawlins at (202) 622-3630 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Explanation of Provisions

This document contains temporary regulations amending the Procedure and Administration Regulations (26 CFR part 301) under section 7602 of the Internal Revenue Code of 1986 (Code). The governing provision, section 7602(a)(2) of the Code, has not changed. The temporary regulations reflect three changes regarding the persons who may be designated to receive summoned books, papers, records, or other data or to take testimony under oath. While IRS examiners will continue to be responsible for developing and conducting examinations, these changes

will allow, among other things, officers and employees of the Chief Counsel to participate fully along with an IRS employee or officer in a summoned interview.

The temporary regulations define an officer or employee of the IRS, for purposes of identifying those persons who may receive summoned information or take testimony under oath, to include all persons who administer and enforce the internal revenue laws or any other laws administered by the IRS, and who are appointed or employed by, or subject to the directions, instructions, or orders of the Secretary of the Treasury or the Secretary's delegate. This amendment confirms that officers and employees of the Office of Chief Counsel may be designated as persons authorized to take testimony under oath and to receive summoned books, papers, records, or other data.

The temporary regulations also expressly provide that more than one person may be designated to receive summoned information or to take testimony under oath during a summoned interview. Finally, the temporary regulations eliminate the language in the existing regulations suggesting that a summons document needs to designate the specific officer or employee who is authorized to take testimony under oath and to receive and examine books, papers, records, or other data. The statute does not require that such a designation appear in the summons. Moreover, at times it is necessary for a summoned interview to be conducted by an officer or employee other than the one who may be identified in the summons document.

### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. In addition, because no prior notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. Pursuant to section 7805(f) of the Code, this temporary regulation will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

### Drafting Information

The principal author of this regulation is Elizabeth Rawlins of the Office of the

Associate Chief Counsel (Procedure and Administration), Collection, Bankruptcy and Summonses Division.

### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

### Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

### PART 301—PROCEDURE AND ADMINISTRATION

1. The authority citation for part 301 continues to read in part as follows:

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

2. In § 301.7602-1, paragraph (b) is revised to read as follows:

#### § 301.7602-1 Examination of books and witnesses.

\* \* \* \* \*

(b) *Summons*. [Reserved]. For further guidance, see § 301.7602-1T(b).

\* \* \* \* \*

3. Section 301.7602-1T is added to read as follows:

#### § 301.7602-1T Examination of books and witnesses.

(a) For further guidance, see § 301.7602-1(a).

(b) *Summons*—(1) *In general*. For the purposes described in § 301.7602-1(a), the Commissioner is authorized to summon the person liable for tax or required to perform the act, or any officer or employee of such person or any person having possession, custody, or care of books of accounts containing entries relating to the business of the person liable for tax or required to perform the act, or any other person deemed proper, to appear before one or more officers or employees of the Internal Revenue Service at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry. This summons power may be used in an investigation of either civil or criminal tax-related liability. The Commissioner may designate one or more officers or employees of the Internal Revenue Service as the individuals before whom a person summoned pursuant to section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 shall appear. Any such officer or employee is authorized to take

testimony under oath of the person summoned and to receive and examine books, papers, records, or other data produced in compliance with the summons.

(2) *Officer or employee of the Internal Revenue Service*. For purposes of this paragraph (b), officer or employee of the Internal Revenue Service means all officers and employees of the United States, who are engaged in the administration and enforcement of the internal revenue laws or any other laws administered by the Internal Revenue Service, and who are appointed or employed by, or subject to the directions, instructions, or orders of the Secretary of the Treasury or the Secretary's delegate. An officer or employee of the Internal Revenue Service, for purposes of this paragraph (b), shall include an officer or employee of the Office of Chief Counsel.

(c) For further guidance, see § 301.7602-1(c).

(d) *Effective date*. This section is applicable to summonses issued on or after September 10, 2002. This section expires on September 9, 2005.

**David A. Mader,**

*Acting Deputy Commissioner of Internal Revenue.*

Approved: August 27, 2002.

**Pamela F. Olson,**

*Acting Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 02-22925 Filed 9-9-02; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

### 33 CFR Part 165

[CGD01-02-090]

RIN 2115-AA97

### Safety Zone; East River, Manhattan, NY

**AGENCY:** Coast Guard, DOT.

**ACTION:** Final rule; correction.

**SUMMARY:** This document corrects a final rule published in the **Federal Register** on September 4, 2002, concerning the establishment of a safety zone in a portion of the waters of the East River, Western Channel, between Manhattan and Roosevelt Island, NY. That document contained the wrong regulation identifier number (RIN). The correct RIN, 2115-AA97, appears in the heading of this document.

**DATES:** This correction becomes effective September 10, 2002. The effective date of 33 CFR 165.167, created