

**Adoption of the Amendment**

■ In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

**PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS**

■ 1. The authority citation for 14 CFR part 71 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

**§ 71.1 [Amended]**

■ 2. The incorporation by reference in 14 CFR Part 71.1 of the Federal Aviation Administration Order 7400.9S, Airspace Designations and Reporting Points, signed October 3, 2008, and effective October 31, 2008, is amended as follows:

*Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface.*

\* \* \* \* \*

**AGL IL E5 Mount Sterling, IL [Amended]**

Mount Sterling Municipal Airport, IL  
(Lat. 39°59'07" N., long. 90°48'15" W.)

That airspace extending upward from 700 feet above the surface within a 6.6-mile radius of Mount Sterling Municipal Airport.

\* \* \* \* \*

Issued in Fort Worth, Texas, on May 14, 2009.

**Anthony D. Roetzel,**

*Manager, Operations Support Group, ATO Central Service Center.*

[FR Doc. E9–13185 Filed 6–5–09; 8:45 am]

**BILLING CODE 4910–13–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[TD 9449]

RIN 1545–BH84

**Allocation and Reporting of Mortgage Insurance Premiums; Correction**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to temporary regulations (TD 9449) that were published in the **Federal Register** on Thursday, May 7, 2009 (74 FR 21256) that explain how to allocate prepaid qualified mortgage insurance premiums to determine the amount of the prepaid premium that is

treated as qualified residence interest each taxable year under section 163(h)(4)(F) of the Internal Revenue Code. The temporary regulations also provide guidance to reporting entities receiving premiums, including prepaid premiums, for mortgage insurance. The temporary regulations reflect changes to the law made by the Tax Relief and Health Care Act of 2006 and the Mortgage Forgiveness Debt Relief Act of 2007.

**DATES:** This correction is effective on June 8, 2009, and is applicable beginning May 7, 2009.

**FOR FURTHER INFORMATION CONTACT:** Angela Warren (202) 622–4950 or Stephen Coleman (202) 622–4910 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

The temporary regulations that are the subject of this document are under section 163–11T(e) of the Internal Revenue Code.

**Need for Correction**

As published, the temporary regulations (TD 9449) contain an error 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 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 \* \* \*

**§ 1.163–11T [Amended]**

■ **Par. 2.** Section 1.163–11T, paragraph (e) is amended by removing the language in the first sentence “expires on May 7, 2012.” and adding in its place “expires on May 4, 2012.”

**Diane O. Williams,**

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

[FR Doc. E9–13234 Filed 6–5–09; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 20**

[TD 9448]

RIN 1545–BH96; RIN 1545–BI56

**Use of Actuarial Tables in Valuing Annuities, Interests for Life or Terms of Years, and Remainder or Reversionary Interests; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final regulations (TD 9448), that were published in the **Federal Register** on Thursday, May 7, 2009 (74 FR 21438). This regulation relates to the use of actuarial tables in valuing annuities, interests for life or terms of years, and remainder or reversionary interests.

**DATES:** This correction is effective on June 8, 2009 and is applicable beginning May 1, 2009.

**FOR FURTHER INFORMATION CONTACT:** Mayer R. Samuels, (202) 622–3090 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulation (TD 9448) that is the subject of this correction is under sections 170 and 2032 of the Internal Revenue Code.

**Need for Correction**

As published, TD 9448 contains errors that may prove to be misleading and is in need of clarification.

**List of Subjects****26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**26 CFR Part 20**

Estate taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

■ Accordingly, 26 CFR parts 1 and 20 is corrected by making the following correcting amendments:

**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.** For each section listed in the table below, remove the language in the

“Remove” column and add in its place the language in the “Add” column as set forth below:

Section	Remove	Add
§ 1.170A-12(e)(2) following the formula .....	Table 90CM in § 20.2031-7 .....	Table 2000CM in § 20.2031-7T.

## PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

■ **Par. 3.** The authority citation for part 20 continues to read in part as follows:

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

■ **Par. 4.** Section 20.2032-1 is amended by revising paragraph (f)(1) to read as follows:

### § 20.2032-1 Alternate valuation.

\* \* \* \* \*

(f) \* \* \*

(1) [Reserved]. Further guidance, see § 20.2032-1T(f)(1).

\* \* \* \* \*

**Treena V. Garrett,**

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

[FR Doc. E9-13241 Filed 6-5-09; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### 26 CFR Parts 1, 20 and 25

[TD 9448]

RIN 1545-BH96; RIN 1545-BI56

### Use of Actuarial Tables in Valuing Annuities, Interests for Life or Terms of Years, and Remainder or Reversionary Interests; Correction

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains a correction to final and temporary regulations (TD 9448, that were published in the **Federal Register** on Thursday, May 7, 2009 (74 FR 21438). This regulation relates to the use of actuarial tables in valuing annuities, interests for life or terms of years, and remainder or reversionary interests.

**DATES:** This correction is effective on June 8, 2009 and is applicable beginning May 1, 2009.

**FOR FURTHER INFORMATION CONTACT:** Mayer R. Samuels, (202) 622-3090 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

### Background

The final and temporary regulations (TD 9448) that are the subject of this correction is under section 2031 of the Internal Revenue Code.

### Need for Correction

As published, TD 9448 contains errors that may prove to be misleading and is in need of clarification.

### Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9448), that were the subject of FR Doc. E9-10111, is corrected as follows:

1. On page 21439, in the preamble under the paragraph heading “Background”, in the table “CROSS REFERENCE TO REGULATION SECTIONS”, the fourth column under section 2031, the third line, the language “Table S (5/1/99-05/01/99) and Life” is corrected to read “Table S (5/1/99-04/30/09) and Life”.

2. On page 21439, in the preamble under the paragraph heading, “Transitional Rules”, in the first column, nine lines from the bottom, the language, “on or after May 7, 2009, and before July” is corrected to read “on or after May 1, 2009, and before July”.

**Treena V. Garrett,**

*Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, Procedure and Administration.*

[FR Doc. E9-13242 Filed 6-5-09; 8:45 am]

**BILLING CODE 4830-01-P**

## PENSION BENEFIT GUARANTY CORPORATION

### 29 CFR Parts 4001, 4901, and 4902

### Disclosure and Amendment of Records Pertaining to Individuals Under the Privacy Act

**AGENCY:** Pension Benefit Guaranty Corporation.

**ACTION:** Final rule.

**SUMMARY:** Pension Benefit Guaranty Corporation (PBGC) is amending its Privacy Act regulations to exempt certain records that are maintained in a system of records entitled “PBGC-17,

Office of Inspector General Investigative File System—PBGC” from the access, contest, and certain other provisions of the Privacy Act. The amendment protects the information gathered to carry out the Office of Inspector General’s law enforcement mission to investigate criminal, civil, and administrative matters.

**DATES:** Effective July 8, 2009.

### FOR FURTHER INFORMATION CONTACT:

Margaret E. Drake, Attorney, Office of the General Counsel, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005-4026; 202-326-4400 (extension 3228); or James Bloch, Program Analyst, Legislative & Regulatory Department; 202-326-4223 (extension 3530). (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4400 (extension 3228) or 202-326-4223 (extension 3530).)

**SUPPLEMENTARY INFORMATION:** PBGC’s Office of Inspector General (OIG) conducts criminal, civil and administrative investigations and compiles and maintains case files containing identifying information about potential subjects and sources. On March 30, 2009 (74 FR 14167), PBGC proposed a new system of records subject to the Privacy Act of 1974, 5 U.S.C. 552a (“Privacy Act”), entitled “PBGC-17, Office of Inspector General Investigative File System—PBGC.” PBGC received no comments on the new proposed system of records and the system became effective May 14, 2009. The system of records covers only the files of investigation that identify by name, or other personal identifier, individuals who are subjects or sources of information. The system of records is necessary to the investigative functions performed by the OIG under the authority of the Inspector General Act of 1978, as amended, 5 U.S.C. App. 3. The files may contain information about criminal, civil or administrative wrongdoing, or about fraud, waste or mismanagement, or other violations of law or regulation. This information could be the basis for referrals to appropriate prosecutorial authorities for consideration of criminal or civil prosecution or to PBGC management for administrative corrective action. The collection and maintenance of these