

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final and temporary regulations (TD 9409) that was published in the **Federal Register** on Wednesday, July 2, 2008 (73 FR 37804) providing rules relating to the disclosure and use of tax return information by tax return preparers. These regulations provide updated guidance regarding the disclosure of a taxpayer's social security number to a tax return preparer located outside of the United States.

**DATES:** *Effective Date:* July 16, 2008.

**FOR FURTHER INFORMATION CONTACT:** Lawrence E. Mack, (202) 622-4940 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final and temporary regulations that are the subjects of this document are under section 7216 of the Internal Revenue Code.

**Need for Correction**

As published, final and temporary regulations (TD 9409) contain an error that may prove to be misleading and is in need of clarification.

**List of Subjects in 26 CFR Part 301**

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

**Correction of Publication**

■ Accordingly, 26 CFR part 301 is corrected by making the following correcting amendment:

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Paragraph 1.** The authority citation for part 301 continues to read, in part, as follows:

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

■ **Par. 2.** Section 301.7216-3T(d) is amended by revising the second sentence to read as follows:

**§ 301.7216-3T Disclosure or use permitted only with the taxpayer's consent (temporary).**

\* \* \* \* \*

(d) \* \* \* The applicability of this section expires on July 1, 2011.

**LaNita Van Dyke,**

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

[FR Doc. E8-16288 Filed 7-15-08; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 301**

[TD 9410]

RIN 1545-BF54

**Change to Office to Which Notices of Nonjudicial Sale and Requests for Return of Wrongfully Levied Property Must Be Sent; Correction**

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains a correction to final regulations (TD 9410) that were published in the **Federal Register** on Tuesday, July 8, 2008 (73 FR 38915) relating to the discharge of liens under section 7425 and return of wrongfully levied upon property under section 6343 of the Internal Revenue Code of 1986. These regulations revise regulations currently published under sections 7425 and 6343. These regulations clarify that such notices and claims should be sent to the IRS official and office specified in the relevant IRS publications. The regulations will affect parties seeking to provide the IRS with notice of a nonjudicial foreclosure sale and parties making administrative requests for return of wrongfully levied property.

**DATES:** This correction is effective July 16, 2008, and is applicable on July 8, 2008.

**FOR FURTHER INFORMATION CONTACT:** Robin M. Ferguson, (202) 622-3630 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subjects of this document are under sections 6343 and 7425 of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 9410) 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 9410), which were the subject of FR Doc. E8-15460, is corrected as follows:

■ On page 38916, column 1, in the preamble, under the caption **DATES:**, lines 3 thru 4, the language “*Applicability Date:* See §§ 301.6343-2 and 301.6343-3.” is corrected to read

“*Applicability Date:* See §§ 301.6343-2 and 301.7425-3.”.

**LaNita Van Dyke,**

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

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 105**

[Docket Nos. TSA-2006-24191; USCG-2006-24196]

**Transportation Worker Identification Credential (TWIC) Implementation in the Maritime Sector; Hazardous Materials Endorsement for a Commercial Driver's License**

**AGENCY:** United States Coast Guard; DHS.

**ACTION:** Notice of compliance date, Captain of the Port Zones Cape Fear River, Corpus Christi, North Carolina, and Port Arthur.

**SUMMARY:** This Notice informs owners and operators of facilities located within Captain of the Port Zones Cape Fear River, Corpus Christi, North Carolina, and Port Arthur that they must implement access control procedures utilizing TWIC no later than November 28, 2008.

**DATES:** This Notice is effective July 16, 2008.

**ADDRESSES:** Comments and material received from the public, as well as documents mentioned in this notice as being available in the docket, are part of dockets TSA-2006-24191 and USCG-2006-24196, and are available for inspection or copying at the Docket Management Facility, U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may also find this docket on the Internet at [www.regulations.gov](http://www.regulations.gov).

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this Notice, call LCDR Jonathan Maiorine, telephone 1-877-687-2243. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-493-0402.

**SUPPLEMENTARY INFORMATION:**