

installing up to five diodes and reidentifying existing wires with sleeving), per Boeing Alert Service Bulletin MD80-23A100, Revision 02, dated February 8, 2001.

Note 2: Revision of the wiring of the SELCAL done before the effective date of this AD, per Boeing Alert Service Bulletin MD80-23A100, Revision 01, dated August 24, 2000, is considered acceptable for compliance with the requirements of paragraph (a) of this AD.

Alternative Methods of Compliance

(b) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Los Angeles Aircraft Certification Office (ACO), FAA. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Los Angeles ACO.

Note 3: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Los Angeles ACO.

Special Flight Permits

(c) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Incorporation by Reference

(d) The actions shall be done in accordance with Boeing Alert Service Bulletin MD80-23A100, Revision 02, dated February 8, 2001. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Boeing Commercial Aircraft Group, Long Beach Division, 3855 Lakewood Boulevard, Long Beach, California 90846, Attention: Data and Service Management, Dept. C1-L5A (D800-0024). Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the FAA, Los Angeles Aircraft Certification Office, 3960 Paramount Boulevard, Lakewood, California; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

Effective Date

(e) This amendment becomes effective on July 27, 2001.

Issued in Renton, Washington, on June 14, 2001.

Vi L. Lipski,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

15 CFR Part 922

[Docket No. 000510129-1157-03]

RIN 0648-A018

Florida Keys National Marine Sanctuary Regulations; Announcement of Effective Date in Florida State Waters

AGENCY: Office of National Marine Sanctuaries (ONMS), National Ocean Service (NOS), National Oceanic and Atmospheric Administration (NOAA), Department of Commerce (DOC).

ACTION: Final rule; announcement of effective date.

SUMMARY: This notice announces that the Revised Designation Document and the final regulations that were published in the **Federal Register** on January 17, 2001 (66 FR 4267), and state fishing regulations adopted by the Florida Fish and Wildlife Conservation Commission for the Tortugas Ecological Reserve, will become effective in Florida State waters on July 1, 2001. The Revised Designation Document expands the boundary of the Sanctuary and the regulations implement the expansion, establish and implement the Tortugas Ecological Reserve, and make other revisions to the Sanctuary regulations.

DATES: The final regulations published at 66 FR 4267 (January 17, 2001) will become effective on July 1, 2001.

FOR FURTHER INFORMATION CONTACT: Mr. Billy Causey, (305) 743-2437.

SUPPLEMENTARY INFORMATION: This document announces the effective date in Florida State waters for the Revised Designation Document expanding the boundary of the Florida Keys National Marine Sanctuary (FKNMS or Sanctuary) and the final regulations that implement the boundary expansion, establish and implement the Tortugas Ecological Reserve, and that make certain revisions to the Sanctuary regulations. The expansion of the Sanctuary boundary encompasses an area of the State of Florida waters and Federal waters at the far western end of the Florida Keys, and the submerged lands thereunder. The **Federal Register** document publishing those regulations also contained the Revised Designation Document and summarized the final supplemental management plan for the Sanctuary. The Revised Designation Document sets forth the geographic area included within the Sanctuary, the characteristics of the area that give it

conservation, recreational, ecological, historical, research, educational, or esthetic value, and the type of activities subject to regulation. The supplemental management plan details the goals and objectives, management responsibilities, research activities, interpretive and educational programs, and enforcement activities of the area. The Revised Designation Document and the final regulations became effective in Federal waters on March 8, 2001 and notice of the effective date was published in the **Federal Register** on March 23, 2001 (66 FR 16120).

On March 6, 2001, the Governor of the State of Florida certified to the Secretary of Commerce that the revised designation, the supplemental management plan, and the regulations implementing the Tortugas Ecological Reserve were unacceptable unless and until approved by the Governor and Cabinet, acting as the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida. On April 24, 2001, the Board of Trustees voted unanimously to approve the boundary expansion, the supplemental management plan and the final regulations implementing the Tortugas Ecological Reserve in state waters. On May 14, 2001, the State of Florida notified the Secretary of Commerce of the Board's approval. The revised designation, supplemental management plan, and the revised regulations, and the fishing regulations approved by the Florida Fish and Wildlife Conservation Commission implementing the Reserve in state waters will take effect on July 1, 2001.

This **Federal Register** document announces that July 1, 2001 is the effective date in state waters of the Revised Designation Document, the final regulations and state fishing regulations.

Authority: 16 U.S.C. Section 1431 *et seq.* (Federal Domestic Assistance Catalog Number 11.429 Marine Sanctuary Program)

Dated: June 19, 2001.

Ted I. Lillestolen,

Deputy Assistant Administrator for Ocean Services and Coastal Zone Management.

[FR Doc. 01-15806 Filed 6-20-01; 10:06 am]

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

[TD 8950]

RIN 1545–AY58

Guidance on Filing an Application for a Tentative Carryback Adjustment in a Consolidated Return Context**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Final regulations.

SUMMARY: This document contains final regulations relating to the filing of an application for a tentative carryback adjustment. These regulations provide guidance as to the time for filing such application by a consolidated group and by certain corporations for the separate return year created by their becoming a member of a consolidated group. These final regulations may affect all consolidated groups.

DATES: *Effective Date:* June 22, 2001.

Applicability Date: For dates of applicability, see § 1.1502–78(e)(2)(v) of these regulations.

FOR FURTHER INFORMATION CONTACT:

Christopher M. Bass or Frances L. Kelly, (202) 622–7770 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

This document contains amendments to the Income Tax Regulations (26 CFR Part 1) under section 1502 of the Internal Revenue Code of 1986 (Code), relating to the filing of an application for a tentative carryback adjustment. The amendments provide guidance as to the time for filing an application for a tentative carryback adjustment by a consolidated group. The amendments also extend the time for filing an application for a tentative carryback adjustment by certain corporations for the separate return year created by their becoming new members of a consolidated group.

On January 4, 2001, a temporary regulation (TD 8919, 2001–6 I.R.B. 505) was published in the **Federal Register** (66 FR 713). On this same day, a notice of proposed rulemaking (REG–119352–00, 2001–6 I.R.B. 525) cross-referencing the temporary regulation and a notice of public hearing were published in the **Federal Register** (66 FR 747). No comments or requests to speak were received from the public in response to the notice of proposed rulemaking. Accordingly, the public hearing scheduled for April 26, 2001 was canceled in the **Federal Register** (66 FR

19104) on April 13, 2001. The proposed regulation is adopted as amended by this Treasury Decision, and the corresponding temporary regulation is removed.

Explanation of Provisions

The amendments adopted by this Treasury Decision provide a general rule for all corporations filing consolidated returns stating that the provisions of section 6411(a) shall apply to determine the time for filing an application for a tentative carryback adjustment by a consolidated group. In addition, the amendments provide a special rule for applications filed by certain corporations that become new members of a consolidated group, extending the period of time for filing an application for a tentative carryback adjustment resulting from losses or credits arising in the new member's last separate return year. For these purposes, the separate return year is treated as ending on the same date as the end of the current taxable year of the consolidated group.

Until Form 1139 (Application for a Tentative Carryback Adjustment) is modified to reflect the changes made by this regulation, an application for a tentative carryback adjustment filed under the special rule must include additional information in the form of a statement, “Filed pursuant to Treas. Reg. section 1.1502–78(e)(2),” in red, at the top of the current Form 1139. In addition, the Form 1139 must state, in red, the “year end” of the consolidated group that the new member joins. In response to the changes made by this regulation, IRS Service Centers developed a procedure to assist in processing applications filed under § 1.1502–78(e)(2). This procedure requires that the additional information, as set forth above, be included on the Form 1139. This procedure supplements existing guidelines for filing and processing Form 1139.

The proposed regulation (66 FR 747) was issued as § 1.1502–78T(g). This final regulation adopts the substance of the proposed regulation and rennumbers such provision as § 1.1502–78(e).

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 is hereby certified that this regulation will not impose a significant economic impact on a substantial number of small entities because it affects a relatively small number of corporations and few, if any, of those corporations are likely to be small businesses. Therefore, a

Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking that preceded these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal authors of these regulations are Christopher M. Bass and Frances L. Kelly, Office of the Associate Chief Counsel (Corporate). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by removing the entries for Sections 1.1502–78(b) and 1.1502–78T and by adding an entry in numerical order to read in part as follows:

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

Section 1.1502–78 also issued under 26 U.S.C. 1502, 6402(k), and 6411(c). * * *

Par. 2. Section 1.1502–78 is amended by adding paragraph (e) to read as follows:

§ 1.1502–78 Tentative carryback adjustments.

* * * * *

(e) *Time for filing application*—(1) *General rule.* The provisions of section 6411(a) apply to the filing of an application for a tentative carryback adjustment by a consolidated group.

(2) *Special rule for new members*—(i) *New member.* A new member is a corporation that, in the preceding taxable year, did not qualify as a member, as defined in § 1.1502–1(b), of the consolidated group that it now joins.

(ii) *End of taxable year.* Solely for the purpose of complying with the twelve-month requirement for making an application for a tentative carryback adjustment under section 6411(a), the separate return year of a qualified new member shall be treated as ending on the same date as the end of the current taxable year of the consolidated group that the qualified new member joins.

(iii) *Qualified new member.* A new member of a consolidated group