

**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.*

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**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