

By order of the Board of Directors of the HOPE for Homeowners Program.

Margaret E. Burns,

*Executive Director of the Board.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 9439]

RIN 1545-BC93

#### Disclosure of Return Information to the Bureau of Economic Analysis; Correction

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to temporary regulations (TD 9439) that were published in the **Federal Register** on Monday, December 29, 2008 (73 FR 79361) relating to disclosures of corporate tax return information to the Bureau of Economic Analysis.

**DATES:** This correction is effective on February 20, 2009, and is applicable on December 29, 2008.

**FOR FURTHER INFORMATION CONTACT:** Philip J. Lindenmuth, (202) 622-3400 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The temporary regulations that are the subject of this document are under section 6103 of the Internal Revenue Code.

##### Need for Correction

The temporary regulations (TD 9439) that were published in the **Federal Register** on December 29, 2008, inadvertently removed § 301.6103(j)(1)-1T in its entirety rather than removing § 301.6103(j)(1)-1T(c). This document correctly adds the text of § 301.6103(j)(1)-1T into the Code of Federal Regulations.

##### 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 amendments:

## 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 301.6103(j)(1)-1T is added to read as follows:

**§ 301.6103(j)(1)-1T Disclosures of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities (temporary).**

(a) through (b)(3)(xxiv) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(a) through (b)(3)(xxiv).

(xxv) From Form 6765 (when filed with corporation income tax returns)—total qualified research expenses.

(c) and (d) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(c) and (d).

(e) *Effective/applicability date.* The amendment to paragraph (b)(3)(xxv) of this section is applicable to disclosures to the Bureau of the Census on or after December 31, 2007.

(f) *Expiration date.* The applicability of the amendment to paragraph (b)(3)(xxv) of this section expires on or before December 28, 2010.

Cynthia E. Grigsby,

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

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## DEPARTMENT OF LABOR

### Office of Labor-Management Standards

#### 29 CFR Parts 403 and 408

RIN 1215-AB62

#### Labor Organization Annual Financial Reports

**AGENCY:** Office of Labor-Management Standards, Employment Standards Administration, Department of Labor.

**ACTION:** Final rule; delay of effective date.

**SUMMARY:** This final rule delays the effective date of new regulations pertaining to the filing by labor organizations of annual financial reports required by the Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA). The regulations were published in the **Federal Register** on January 21, 2009. They revised Labor Organization Annual Report Form LM-

2 and established a procedure whereby the Department may revoke, when warranted, a labor organization's authorization to file the simplified Labor Organization Annual Report Form LM-3. This final rule postpones the effective date of the regulations from February 20, 2009, until April 21, 2009, to allow additional time for the agency and the public to review questions of law and policy concerning the regulations and, meanwhile, to permit unions to delay costly development and implementation of any necessary new accounting and recordkeeping systems and procedures pending this further consideration.

**DATES:** The effective date of the rule amending 29 CFR Parts 403 and 408, published January 21, 2009, at 74 FR 3678, is delayed until April 21, 2009. Comments on matters of law and policy raised by the regulations published on January 21, 2009, at 74 FR 3678, will be accepted until March 5, 2009.

**FOR FURTHER INFORMATION CONTACT:** Denise M. Boucher, Director, Office of Policy Reports and Disclosure, Office of Labor-Management Standards, Employment Standards Administration, U.S. Department of Labor, 200 Constitution Avenue, NW., room N-5609, Washington, DC 20210, (202) 693-1185. This is not a toll-free number.

#### SUPPLEMENTARY INFORMATION:

##### I. Background and Overview

Section 201(b) of the Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA) (Pub. L. 86-257, 73 Stat. 519), requires each covered labor organization to file annually with the Secretary of Labor a financial report, signed by its president and treasurer or corresponding principal officers, containing information in the detail necessary to disclose accurately its financial condition and operations for the preceding fiscal year. The Secretary of Labor has delegated the Secretary's authority under the LMRDA to the Assistant Secretary for Employment Standards.

The requirements of LMRDA section 201 apply to all labor organizations in the private sector including those representing employees under the provisions of the National Labor Relations Act, as amended, and the Railway Labor Act, as amended. Section 1209(b) of the Postal Reorganization Act made the LMRDA applicable to labor organizations representing employees of the U.S. Postal Service. Section 701 of the Civil Service Reform Act of 1978 (CSRA) and section 1017 of the Foreign Service Act of 1980 (FSA), as implemented by Department of Labor