

**DEPARTMENT OF TRANSPORTATION****Federal Aviation Administration****14 CFR Part 71**

[Docket No. FAA-2007-27594; Airspace  
Docket No. 07-ASO-3]

**Establishment of Class D and E  
Airspace; Aguadilla, PR; Correction**

**AGENCY:** Federal Aviation  
Administration (FAA), DOT.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to the final rule (FAA-2007-27594; 07-ASO-3), which was published in the **Federal Register** of May 8, 2007, (72 FR 25962), establishing Class D and E airspace at Aguadilla, PR. This action corrects errors in the summary and legal description for the Class E4 airspace at Aguadilla, PR.

**DATES:** *Effective Date:* Effective 0901 UTC, July 5, 2007. The Director of the Federal Register approves this incorporation by reference action under title 1, Code of Federal Regulations, part 51, subject to the annual revision of FAA Order 7400.9 and publication of conforming amendments.

**FOR FURTHER INFORMATION CONTACT:** Mark D. Ward, Manager, System Support Group, Eastern Service Center, Federal Aviation Administration, P.O. Box 20636, Atlanta, Georgia 30320; telephone (404) 305-5627.

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

**Federal Register** Document 07-2250, Docket No. FAA-2007-27594; 07-ASO-3, published May 8, 2007, (72 FR 25962), establishes Class D and E4 airspace at Aguadilla, PR. Errors were discovered in the summary and legal description describing the Class E4 airspace area. In line 13 of the summary, Class E should read Class D. In the legal description for the Class E4 airspace, the navigation aid, Borinquen VORTAC, and geographical coordinates, Lat. 18°29'53" N, long. 67°06'30" W, were omitted. This action corrects those errors. Class E airspace designations for airspace areas designated as an extension to a Class D surface area are published in Paragraph 6004 of FAA Order 7400.9P, Airspace Designations and Reporting Points, dated September 1, 2006, and effective September 15, 2006, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document will be published subsequently in the Order.

**Need for Correction**

As published, the final rule contains errors in the summary and legal description of the Class E4 airspace area. Accordingly, pursuant to the authority delegated to me, the summary and legal description for the Class E4 airspace area at Aguadilla, PR, incorporated by reference at § 71.1, 14 CFR 71.1, and published in the **Federal Register** on May 8, 2007, (72 FR 25962), is corrected by making the following correcting amendment.

**List of Subjects in 14 CFR Part 71**

Airspace, Incorporation by reference, Navigation (air).

■ In consideration of the foregoing, the Federal Aviation Administration corrects the adopted amendment, 14 CFR part 71, by making the following correcting amendment:

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

■ 1. The authority citation for 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 [Corrected]**

■ 2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9P, Airspace Designations and Reporting Points, dated September 1, 2006, and effective September 15, 2006, is amended as follows:

*Paragraph 6004 Class E Airspace Areas  
Designated as an Extension to a Class D  
Surface Area.*

\* \* \* \* \*

**ASO PR E4 Aguadilla, PR [Corrected]**

Rafael Hernandez Airport, PR  
(Lat. 18°29'42" N., long. 67°07'46" W.)  
Borinquen VORTAC  
(Lat. 18°29'53" N., long. 67°06'30" W.)

That airspace extending upward from the surface within 2.4 miles each side of the Borinquen VORTAC 257° radial extending from the 4.5 mile radius to 7 miles west of the VORTAC. This Class E airspace area is effective during the specific days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

\* \* \* \* \*

On page 25962, column 2, line 13 of the Summary, correct the Class E and Class E4, changing "Class E and Class E4" to "Class D and E4".

\* \* \* \* \*

Issued in College Park, Georgia, on April 26, 2007.

**Mark D. Ward,**

*Group Manager, System Support Group,  
Eastern Service Center.*

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

[TD 9342]

**RIN 1545-BE85**

**Guidance Under Section 1502;  
Amendment of Tacking Rule  
Requirements of Life-Nonlife  
Consolidated Regulations**

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

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations under section 1502 concerning the requirements for including insurance companies in a life-nonlife consolidated return. These regulations conform the consolidated return rules to certain changes in law. These regulations affect corporations filing life-nonlife consolidated returns.

**DATES:** *Effective Date:* These regulations are effective July 20, 2007.

*Applicability Date:* For dates of applicability, see §§ 1.1502-47(b) and 1.1502-76(d).

**FOR FURTHER INFORMATION CONTACT:** Ross Poulsen (202) 622-7790 or Marcie Barese (202) 622-7790 (not toll-free numbers).

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

Section 1504(c) of the Internal Revenue Code permits life companies to join in the filing of a consolidated return with nonlife corporations with certain restrictions, the principal one of which is that a life company must be a member of the affiliated group (without regard to section 1504(b)(2)) for five taxable years before it may join in the filing of the consolidated group's return. Section 1.1502-47 contains an exception to this requirement (the tacking rule) for transactions that meet certain conditions. The original tacking rule contained five conditions, including "the separation condition."

Before 1981, section 843 required all insurance companies taxed under Subchapter L to adopt a calendar year