

“Remove” column and add in its place the language in the “Add” column as set forth below:

Section	Remove	Add
§ 1.170A-12(e)(2) following the formula	Table 90CM in § 20.2031-7	Table 2000CM in § 20.2031-7T.

PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

■ **Par. 3.** The authority citation for part 20 continues to read in part as follows:

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

■ **Par. 4.** Section 20.2032-1 is amended by revising paragraph (f)(1) to read as follows:

§ 20.2032-1 Alternate valuation.

* * * * *

(f) * * *

(1) [Reserved]. Further guidance, see § 20.2032-1T(f)(1).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 20 and 25

[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: Correction to final and temporary regulations.

SUMMARY: This document contains a correction to final and temporary 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 and temporary regulations (TD 9448) that are the subject of this correction is under section 2031 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.

Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9448), that were the subject of FR Doc. E9-10111, is corrected as follows:

1. On page 21439, in the preamble under the paragraph heading “Background”, in the table “CROSS REFERENCE TO REGULATION SECTIONS”, the fourth column under section 2031, the third line, the language “Table S (5/1/99-05/01/99) and Life” is corrected to read “Table S (5/1/99-04/30/09) and Life”.

2. On page 21439, in the preamble under the paragraph heading, “Transitional Rules”, in the first column, nine lines from the bottom, the language, “on or after May 7, 2009, and before July” is corrected to read “on or after May 1, 2009, and before July”.

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PENSION BENEFIT GUARANTY CORPORATION

29 CFR Parts 4001, 4901, and 4902

Disclosure and Amendment of Records Pertaining to Individuals Under the Privacy Act

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Final rule.

SUMMARY: Pension Benefit Guaranty Corporation (PBGC) is amending its Privacy Act regulations to exempt certain records that are maintained in a system of records entitled “PBGC-17,

Office of Inspector General Investigative File System—PBGC” from the access, contest, and certain other provisions of the Privacy Act. The amendment protects the information gathered to carry out the Office of Inspector General’s law enforcement mission to investigate criminal, civil, and administrative matters.

DATES: Effective July 8, 2009.

FOR FURTHER INFORMATION CONTACT:

Margaret E. Drake, Attorney, Office of the General Counsel, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005-4026; 202-326-4400 (extension 3228); or James Bloch, Program Analyst, Legislative & Regulatory Department; 202-326-4223 (extension 3530). (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4400 (extension 3228) or 202-326-4223 (extension 3530).)

SUPPLEMENTARY INFORMATION: PBGC’s Office of Inspector General (OIG) conducts criminal, civil and administrative investigations and compiles and maintains case files containing identifying information about potential subjects and sources. On March 30, 2009 (74 FR 14167), PBGC proposed a new system of records subject to the Privacy Act of 1974, 5 U.S.C. 552a (“Privacy Act”), entitled “PBGC-17, Office of Inspector General Investigative File System—PBGC.” PBGC received no comments on the new proposed system of records and the system became effective May 14, 2009. The system of records covers only the files of investigation that identify by name, or other personal identifier, individuals who are subjects or sources of information. The system of records is necessary to the investigative functions performed by the OIG under the authority of the Inspector General Act of 1978, as amended, 5 U.S.C. App. 3. The files may contain information about criminal, civil or administrative wrongdoing, or about fraud, waste or mismanagement, or other violations of law or regulation. This information could be the basis for referrals to appropriate prosecutorial authorities for consideration of criminal or civil prosecution or to PBGC management for administrative corrective action. The collection and maintenance of these