

PART 408—SPECIAL BENEFITS FOR CERTAIN WORLD WAR II VETERANS

Subpart J—[Amended]

■ 1. The authority citation for subpart J of part 408 continues to read as follows:

Authority: Secs. 702(a)(5) and 809 of the Social Security Act (42 U.S.C. 902(a)(5) and 1009).

§ 408.1070 [Corrected]

■ 2. In § 408.1070, amend paragraph (b)(1) introductory text by removing the words “wholly or partially unfavorable” and adding in its place the words “fully or partially unfavorable”.

Martin Sussman,

Senior Advisor for Regulations.

[FR Doc. 2010–18426 Filed 7–27–10; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9487]

RIN 1545–BG03

Build-In Gains and Losses Under Section 382(h); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains correcting amendments to IRS’ regulations providing guidance regarding the treatment of prepaid income under the built-in gain provisions of section 382(h). These errors were made when the agency published final regulations (TD 9487) in the **Federal Register** on Wednesday, June 16, 2010 (75 FR 33990).

DATES: This correction is effective on July 28, 2010, and is applicable on June 16, 2010.

FOR FURTHER INFORMATION CONTACT: Keith E. Stanley, (202) 622–7750 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9487) that are the subject of this document are under section 382 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9487) contain errors 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 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.** Section 1.382–2T is amended by revising the headings of paragraph (h)(4)(vii)(A) and paragraph (h)(4)(x)(j) to read as follows:

§ 1.382–2T Definition of ownership change under section 382, as amended by the tax Reform Act of 1986 (temporary).

* * * * *

(h) * * *

(4) * * *

(vii) * * *

(A) Right or obligation to issue stock.

* * *

* * * * *

(x) * * *

(j) Title 11 or similar case. * * *

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LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2010–18270 Filed 7–27–10; 8:45 am]

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POSTAL REGULATORY COMMISSION

30 CFR Part 3020

[Docket Nos. MC2010–21; CP2010–36 and MC2010–20]

New Postal Products

AGENCY: Postal Regulatory Commission.

ACTION: Final rule.

SUMMARY: The Commission is updating postal product lists. This action reflects the disposition of recent dockets, as set out in two Commission orders, and adoption of a publication policy. The publication policy assumes periodic updates. The updates are identified in the body of this document. The product lists, which are re-published in their entirety, include these updates.

DATES: *Effective Date:* July 28, 2010.

Applicability Date: April 22, 2010 (GREPS 1) and June 17, 2010 (Post Office Box Service).

FOR FURTHER INFORMATION CONTACT:

Stephen L. Sharfman, General Counsel,

at stephen.sharfman@prc.gov or 202–789–6820.

SUPPLEMENTARY INFORMATION: This document identifies recent updates to the product lists, which appear as 39 CFR Appendix A to Subpart A of Part 3020–Mail Classification Schedule. Publication of updated product lists in the **Federal Register** is required by the Postal Accountability and Enhancement Act (PAEA) of 2006.

Authorization. The Commission process for periodic publication of updates was established in Order No. 445, April 22, 2010.

Changes. Since publication of the product lists in the **Federal Register** on March 16, 2010 (75 FR 12445), the following additions to the competitive product list have been made:

- Reseller Expedited Package Services 1 (MC2010–21 and CP2010–36), added April 22, 2010 (Order No. 445); and
- Post Office Box Service (MC2010–20), added June 17, 2010 (Order No. 473).

Updated product lists. The referenced changes to the product lists are included in the product lists following the Secretary’s signature.

List of Subjects in 39 CFR Part 3020

Administrative practice and procedure; Postal Service.

By the Commission.

Shoshana M. Grove,
Secretary.

■ For the reasons discussed in the preamble, the Postal Regulatory Commission amends chapter III of title 39 of the Code of Federal Regulations as follows:

■ 1. The authority citation for part 3020 continues to read as follows:

Authority: 39 U.S.C. 503; 3622; 3631; 3642; 3682.

■ 2. Revise Appendix A to Subpart A of Part 3020–Mail Classification Schedule to read as follows:

Appendix A to Subpart A of Part 3020—Mail Classification Schedule

Part A—Market Dominant Products

1000 Market Dominant Product List

First-Class Mail

Single-Piece Letters/Postcards

Bulk Letters/Postcards

Flats

Parcels

Outbound Single-Piece First-Class Mail

International

Inbound Single-Piece First-Class Mail

International

Standard Mail (Regular and Nonprofit)

High Density and Saturation Letters

High Density and Saturation Flats/Parcels

Carrier Route