

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 1.882–5 is amended by revising the first sentence of paragraph (f)(1) to read as follows:

§ 1.882–5 Determination of interest deduction.

* * * * *

(f) *Effective/applicability date.* (1) This section is applicable for taxable years ending on or after August 15, 2009. * * *

* * * * *

■ **Par. 3.** Section 1.884–1 is amended by revising the fifth sentence of paragraph (e)(5) *Example 2.* (i) to read as follows:

§ 1.884–1 Branch profits tax.

* * * * *

(e) * * *
(5) * * *

Example 2. (i) * * * As a result of the election, assuming A’s U.S. assets and U.S. liabilities would otherwise have remained constant, A’s U.S. net equity as of the close of 2007 will increase by the amount of the decrease in liabilities (\$60) from \$200 to \$260 and its ECEP will be reduced to zero. * * *

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LaNita Van Dyke,

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

[FR Doc. E9–26274 Filed 11–4–09; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9465]

RIN 1545–BF71

Determination of Interest Expense Deduction of Foreign Corporations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations (TD 9465) that were published in the **Federal Register** on Monday, September 28, 2009 (74 FR 49315) concerning the determination of the interest expense deduction of foreign corporations engaged in a trade or business within the United States. These final regulations conform the interest expense rules to recent U.S. Income Tax Treaty agreements and adopt other changes to improve compliance.

DATES: This correction is effective on November 5, 2009, and is applicable on September 28, 2009.

FOR FURTHER INFORMATION CONTACT: Anthony J. Marra, (202) 622–3870 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9465) that are the subject of this document are under sections 882 and 884 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9465) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9465), which were the subject of FR Doc. E9–22867, is corrected as follows:

On page 49315, column 3, in the preamble, under the caption **DATES**, the language “These final regulations are effective September 28, 2009.” is corrected to read “*Effective Date:* These final regulations are effective on September 28, 2009.

Applicability Date: These final regulations are applicable for taxable years ending on or after August 15, 2009. A taxpayer may choose to apply the temporary regulations (TD 9281, 71 FR 47443), rather than applying the final regulations, for any taxable year beginning on or after August 16, 2008, but before August 15, 2009.”

LaNita Van Dyke,

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

[FR Doc. E9–26272 Filed 11–4–09; 8:45 am]

BILLING CODE 4830–01–P

POSTAL REGULATORY COMMISSION

39 CFR Parts 3001 and 3004

[Docket No. RM2009–6; Order No. 322]

Freedom of Information Act Regulations

AGENCY: Postal Regulatory Commission.

ACTION: Final rule.

SUMMARY: The Commission is adopting final rules related to the Freedom of Information Act. The final rules reflect several changes made in response to commenters’ suggestions. They implement recent amendments clarifying the relationship of these rules to others, and make minor editorial and conforming changes.

DATES: Effective December 7, 2009.

FOR FURTHER INFORMATION CONTACT: Stephen L. Sharfman, General Counsel, 202–789–6820 or stephen.sharfman@prc.gov.

SUPPLEMENTARY INFORMATION: *Regulatory History*, 74 FR 33388 (July 13, 2009).

- I. Introduction
- II. Comments
- III. Discussion
- IV. Section-by-Section Analysis of the Rules
- V. Ordering Paragraphs

I. Introduction

In this order, the Postal Regulatory Commission (Commission) adopts rules which govern processing of Freedom of Information Act (FOIA), 5 U.S.C. 552, requests. These final rules revise procedures for the Commission’s handling of FOIA requests to reflect the Openness Promotes Effectiveness in our National Government Act of 2007, Public Law 110–175, 121 Stat. 2524 (OPEN Government Act). The Commission finds these updates necessary in light of statutory changes and policy direction from the President and the Attorney General.¹

The Commission proposed changes to its FOIA rules (39 CFR part 3004) in Order No. 230.² The substantive changes included a declaration of a presumption of openness, a provision to allow partial grants of requests, a mechanism for requesters to receive a tracking number for each FOIA request,

¹ See OPEN Government Act, Public Law 110–175, 121 Stat. 2524 (2007); see also Memorandum for the Heads of Executive Departments and Agencies, January 21, 2009, 74 FR 4683 (January 26, 2009); and Office of the Attorney General, Memorandum for Heads of Executive Departments and Agencies (March 19, 2009); and Department of Justice Office of Information Policy FOIA Post 8, April 17, 2009.

² PRC Order No. 230, Notice of Proposed Rulemaking to Establish Procedures for the Freedom of Information Act, July 1, 2009 (Order No. 230).