

for the relevant period. All such submissions should be sent to the address provided in the instructions to Form 8804-C.

\* \* \* \* \*

(e) \* \* \*

(2) \* \* \*

*Example 2.* \* \* \*

(i) Assume the same facts as in Example 1.

(ii) \* \* \* As described in Example 1, NRA's year 4 U.S. income tax return is a qualifying U.S. income tax return because it will report income or gain effectively connected with a U.S. trade or business and is described under paragraph (b)(2)(iii)(C) of this section. Although NRA's year 5 U.S. income tax return reports income or gain effectively connected with a U.S. trade or business or deductions or losses properly allocated and apportioned to such activities it is not a qualifying U.S. income tax return under paragraph (b)(2)(iii) of this section.

\* \* \* \* \*

*Example 4.* \* \* \* NRA timely-filed (within the meaning of paragraph (b)(2) of this section) U.S. income tax returns for years 1 through 6 reporting its allocable share of ECTI (or loss) from XYZ (and timely paid all tax shown on such returns).

\* \* \* \* \*

*Example 6.* \* \* \*

(ii) If PRS had considered only \$900 (or a lesser amount) of NRA's certified net operating loss when computing and paying its 1446 tax during year 4 then, under paragraph (d)(2)(iii) of this section, PRS would not be liable for 1446 tax because it did not consider a net operating loss greater than the amount actually available to NRA.

■ **Par. 3.** Section 1.1464-1 is amended by revising paragraph (c) to read as follows:

**§ 1.1464-1 Refunds or credits.**

\* \* \* \* \*

(c) *Effective/Applicability date.* The last sentence in paragraph (a) of this section shall apply to partnership taxable years beginning after April 29, 2008.

■ **Par. 4.** Section 1.6151-1 is amended by revising paragraph (e) to read as follows:

**§ 1.6151-1 Time and place for paying tax shown on returns.**

\* \* \* \* \*

(e) *Effective/Applicability date.* Paragraph (d)(2) of this section shall apply to publicly traded partnerships described in § 1.1446-4 for partnership

taxable years beginning after April 29, 2008.

\* \* \* \* \*

**LaNita Van Dyke,**

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

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[USCG-2009-0152]

#### Drawbridge Operation Regulation; Merrimack River, MA, Maintenance

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Hines Memorial (Main Street) Bridge across the Merrimack River at mile 5.8, between Amesbury and Newburyport, Massachusetts. Under this temporary deviation the bridge may remain closed for six weeks.

**DATES:** This deviation is effective from March 17, 2009 through May 15, 2009.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket USCG-2009-0152 and are available online at <http://www.regulations.gov>. They are also available for inspection or copying two locations: the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays, and the First Coast Guard District, Bridge Branch Office, 408 Atlantic Avenue, Boston, Massachusetts 02110, between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. **FOR FURTHER INFORMATION CONTACT:** John McDonald, Project Officer, First Coast Guard District, at (617) 223-8364.

**SUPPLEMENTARY INFORMATION:**

The Hines Memorial (Main Street) Bridge has a vertical clearance in the closed position of 13 feet at mean high water and 20 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.5.

The bridge was damaged by a collision with a tug and barge last

November. The bridge was closed to vehicular traffic as a result of that accident.

Massachusetts Highway Department (MHD), the bridge owner, requested a temporary deviation to help facilitate load testing necessary to determine if the bridge will be able to bear the vehicular traffic loads that will be present when the bridge is scheduled to be re-opened to vehicular traffic on May 15, 2009.

The waterway has seasonal recreational vessels of various sizes. There have been few requests to open the bridge during April and May in past years according to the bridge logs.

This temporary deviation is therefore necessary in order to insure that the bridge continues to operate in a safe reliable manner.

Under this temporary deviation, in effect from March 17, 2009 through May 15, 2009, the Hines Memorial (Main Street) Bridge may remain in the closed position.

In accordance with 33 CFR 117.35(e), the bridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: March 17, 2009.

**Gary Kassof,**

*Bridge Program Manager, First Coast Guard District.*

[FR Doc. E9-7400 Filed 4-1-09; 8:45 am]

**BILLING CODE 4910-15-P**

## POSTAL SERVICE

### 39 CFR PART 20

#### International Inbound Registered Mail Procedures

**AGENCY:** Postal Service™.

**ACTION:** Final rule.

**SUMMARY:** The Postal Service has adopted different processing procedures for inbound international Registered Mail™; after it is received at an International Service Center.

**DATES:** *Effective Date:* June 1, 2009.

**FOR FURTHER INFORMATION CONTACT:** Margaret M. Falwell, 703-292-3576.

**SUPPLEMENTARY INFORMATION:** Inbound international Registered Mail entering the United States through the United States Postal Service® International Service Centers is offered in conformity with international agreements of the Universal Postal Union (UPU), U.S. law and the regulations of the United States Postal Service (USPS® or Postal Service). The UPU agreement requires

verification upon receipt, processing through a secure mail system, and signature upon delivery. For these services, in addition to terminal dues, the delivering postal operator is provided a set amount in compensation from the originating postal operator, regardless of the cost of the delivery process. The Postal Service is not authorized to charge a premium for the delivery of these items to the addressee.

Through the December 20, 2006, enactment of the Postal Accountability and Enhancement Act (PAEA), Congress fundamentally changed the Postal Service's business model by converting it from one based on an expectation that it would break-even over time, to a more commercially competitive, profit-making model. This change requires the Postal Service to review all of its services in an effort to better align costs and revenues, while at the same time ensuring the security of the mail.

Domestic Registered Mail is handled in a separate hand-to-hand labor-intensive process from point of acceptance to delivery. The domestic Registered Mail fees are set by the Postal Service and are based on the stated value of the item, for which insurance is provided in the fee, up to \$25,000. These fees take into account the labor and processing costs required to accept, process and deliver this mail.

In contrast, inbound international Registered Mail is defined by the UPU's agreement, which limits the compensation the Postal Service receives for providing the service and also limits the indemnity available to customers. The UPU agreement does not require hand-to-hand processing. Inbound international Registered Mail, therefore, will no longer be handled in the domestic Registered Mail system.

International senders of Registered Mail will continue to receive the features that distinguish this service. The Postal Service will verify the receipt of Registered Mail to the originating postal administration. A signature will be obtained at the time of delivery in accordance with domestic regulations governing the delivery of accountable mail. The sender also will have access to the inquiry process and may receive indemnity based on UPU limits for loss, damage or missing contents. Customers will also benefit from the high security of the domestic First-Class Mail® mailstream, which is protected by the United States Postal Inspection Service® and the United States Postal Service Office of Inspector General. The Postal Service anticipates improved service as well as cost savings as a result of this change to its

operational handling of inbound international Registered Mail items.

The Postal Service hereby adopts the following changes to *Mailing Standards of the United States Postal Service*, International Mail Manual (IMM), which is incorporated by reference in the Code of Federal Regulations. See 39 CFR 20.1.

#### List of Subjects in 39 CFR Part 20

Foreign relations, International postal services.

■ Accordingly, 39 CFR part 20 is amended as follows:

#### PART 20—[AMENDED]

■ 1. The authority citation for 39 CFR part 20 continues to read as follows:

**Authority:** 5 U.S.C. 552(a); 39 U.S.C. 401, 404, 407, 408, 3622, 3632, and 3633.

■ 2. Revise the following sections of *Mailing Standards of the United States Postal Service*, International Mail Manual (IMM) to read as follows:

#### Mailing Standards of the United States Postal Service, International Mail Manual (IMM)

\* \* \* \* \*

#### 7 Treatment of Inbound Mail

\* \* \* \* \*

#### 750 Extra Services

\* \* \* \* \*

#### 752 Registered Mail

##### 752.1 Identification

\* \* \* \* \*

[Revise 752.13 to read as follows:]

#### 752.13 Treatment of Registered Items

All mail registered by the country of origin must be handled in the domestic First-Class Mail mailstream from the exchange office to the office of delivery. A signed delivery receipt must be obtained at the time of delivery.

\* \* \* \* \*

**Stanley F. Mires,**

*Chief Counsel, Legislative.*

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## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 648

[Docket No.070817467-8554-02]

RIN 0648-XN68

#### Magnuson-Stevens Fishery Conservation and Management Act Provisions; Fisheries of the Northeastern United States; Atlantic Sea Scallop Fishery; Closure of the Delmarva Scallop Access Area to General Category Scallop Vessels

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Department of Commerce.

**ACTION:** Temporary rule; closure.

**SUMMARY:** NMFS announces that the Delmarva Scallop Access Area will close to general category scallop vessels for the remainder of the 2009 fishing year. This action is based on the determination that 728 general category scallop trips into the Delmarva Access Area are projected to be taken as of 0001, April 1, 2009. This action is being taken to prevent the allocation of general category trips in the Delmarva Scallop Access Area from being exceeded during the 2009 fishing year, in accordance with the regulations implementing Framework 19 to the Atlantic Sea Scallop Fishery Management Plan (FMP) and the Magnuson-Stevens Fishery Conservation and Management Act.

**DATES:** Effective 0001 hours, April 1, 2009, through February 28, 2010.

**FOR FURTHER INFORMATION CONTACT:** Don Frei, Fishery Management Specialist, (978) 281-9221, fax (978) 281-9135.

#### SUPPLEMENTARY INFORMATION:

Regulations governing fishing activity in the Sea Scallop Access Areas are found at §§ 648.59 and 648.60. Regulations specifically governing general category scallop vessel operations in the Delmarva Scallop Access Area are specified at § 648.59(e)(4)(ii). These regulations authorize vessels issued a valid general category scallop permit to fish in the Delmarva Scallop Access Area under specific conditions, including a total of 728 trips that may be taken by general category vessels during the 2009 fishing year. The regulations at § 648.59(e)(4)(ii) require the Delmarva Scallop Access Area to be closed to general category scallop vessels once the Northeast Regional Administrator has determined that the