

eligible immigration status under HUD's noncitizens regulations, nor do they interfere with existing requirements relative to proration of assistance or screening for such families, or authorize their eviction or denial of admission on the basis of the new requirements pertaining to obtaining social security numbers.

The February 11, 2009, notice solicited comments specifically on a delayed effective date, but also generally on the January 27, 2009 final rule. HUD received approximately 50 comments in response to the February 11, 2009, notice. The majority of comments were supportive of a delayed effective date. The majority of the commenters also raised additional questions and comments about various aspects of the January 27, 2009, final rule.

## II. This Final Rule

Through this final rule, HUD delays the effective date of the January 27, 2009, final rule until September 30, 2009. A delay until September 30, 2009 will provide HUD with additional time to review the public comments received in response to the February 11, 2009, notice, respond to those comments in a subsequent publication, and consider whether additional regulations or changes to the regulations in the January 27, 2009, final rule are necessary or appropriate. Since September 30, 2009, is the date in the January 27, 2009, final rule for multifamily housing owners and management agents to implement the use of EIV, the Department has determined not to provide additional delay in implementation in the use of EIV for multifamily housing owners and management agents as provided in the January 27, 2009, final rule. The implementation date for public housing agencies, multifamily housing owners, and management agents will now all be the same as the new effective date, September 30, 2009. Should HUD determine that additional rulemaking is necessary or appropriate, HUD will provide the public with the opportunity to comment on any proposed changes to the regulations in the January 27, 2009, final rule.

Dated: March 24, 2009.

**Paula O. Blunt,**

*General Deputy Assistant Secretary for Public and Indian Housing.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### Determination of Interest Expense Deduction of Foreign Corporations

##### CFR Correction

In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.851 to 1.907), revised as of April 1, 2008, on page 436, in § 1.882-5, reinstate paragraph (d)(2)(ii)(B) to read as follows:

##### § 1.882-5 Determination of interest deduction.

\* \* \* \* \*

(d) \* \* \*

(2) \* \* \*

(ii) \* \* \*

(B) *Identified liabilities not properly reflected.* A liability is not properly reflected on the books of the U.S. trade or business merely because a foreign corporation identifies the liability pursuant to § 1.884-4(b)(1)(ii) and (b)(3).

\* \* \* \* \*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9446]

RIN 1545-BG09

#### Gain Recognition Agreements With Respect to Certain Transfers of Stock or Securities by United States Persons to Foreign Corporations; Correction

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to final regulations (TD 9446) that were published in the **Federal Register** on Wednesday, February 11, 2009 concerning gain recognition agreements filed by United States persons with respect to transfers of stock or securities to foreign corporations.

**DATES:** This correction is effective on March 27, 2009, and is applicable on March 13, 2009.

**FOR FURTHER INFORMATION CONTACT:** S. James Hawes, (202) 622-3860 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

## Background

The final regulations that are the subject of this document are under section 367(a) of the Internal Revenue Code.

## Need for Correction

The final regulations (TD 9446) that were published in the **Federal Register** on February 11, 2009 (74 FR 6952), inadvertently removed Treas. Reg. § 1.367(a)-3T in its entirety rather than removing § 1.367(a)-3T(e), (f)(1), (f)(2), and the second sentence of § 1.367(a)-3T(f)(3). This document correctly adds the text of § 1.367(a)-3T back into the Code of Federal Regulations.

## 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 1.367(a)-3T is added to read as follows:

#### § 1.367(a)-3T Treatment of transfers of stock or securities to foreign corporations (temporary).

(a) through (b)(2)(i)(B) [Reserved]. For further guidance, see § 1.367(a)-3(a) through (b)(2)(i)(B).

(b)(2)(i)(C) If in connection with a transaction described in § 1.367(b)-14T, one or more U.S. persons transfer stock of T, as defined in § 1.358-6(b)(1)(iii), to a corporation in a transfer described in section 367(a), and the amount of gain in the T stock that would otherwise be recognized under section 367(a) is less than the deemed distribution that would result from the adjustments made under § 1.367(b)-14T and that would be treated as a dividend under section 301(c)(1), then section 367(b), and not section 367(a), shall apply to such transaction. This paragraph (b)(2)(i)(C) applies to transfers occurring on or after May 23, 2008.

(b)(2)(ii) through (f) [Reserved]. For further guidance, see § 1.367(a)-3(b)(2)(ii) through (f).

(g) *Effective/applicability date.* Paragraph (b)(2)(i)(C) of this section applies to transfers occurring on or after May 23, 2008.

(h) *Expiration date.* The applicability of paragraph (b)(2)(i)(C) of this section expires on May 23, 2011.

■ **Par. 3.** Section 1.367(a)–8(r)(2) is amended by revising the paragraph heading to read as follows:

**§ 1.367(a)–8 Gain recognition agreement requirements.**

\* \* \* \* \*

(r) \* \* \*

(2) *Applicability to transfers occurring before March 13, 2009* \* \* \*

\* \* \* \* \*

**Robin Jones,**

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

[FR Doc. E9–6871 Filed 3–26–09; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 602

#### OMB Control Numbers Under the Paperwork Reduction Act

##### CFR Correction

In Title 26 of the Code of Federal Regulations, Part 600 to End, revised as of April 1, 2008, on page 145, in § 602.101, in the table in paragraph (b), add the entry “1545–1511” to the second column for § 1.468A–7T and remove the entry “1.545–1511,” from the first column following § 1.468A–3T(h).

[FR Doc. E9–6943 Filed 3–26–09; 8:45 am]

**BILLING CODE 1505–01–D**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[USCG–2009–0005]

**RIN 1625–AA87**

#### Temporary Security Zone; Freeport LNG Basin, Freeport, TX

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary security zone in the Freeport LNG Basin. This security zone is needed to protect vessels, waterfront facilities, the public, and other surrounding areas from destruction, loss, or injury caused by sabotage, subversive acts, accidents, or other actions of a similar nature. Entry into this zone would be prohibited,

except for vessels that have obtained the express permission from the Captain of the Port Houston-Galveston or his designated representative.

**DATES:** This rule is effective from 12 p.m. (noon) on January 15, 2009 until 12 a.m. (noon) on April 30, 2009.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket, are part of docket [USCG–2009–0005] and are available online by going to <http://www.regulations.gov>, selecting the Advanced Docket Search option on the right side of the screen, inserting USCG–2009–0005 in the Docket ID box, pressing Enter, and then clicking on the item in the Docket ID column. This material is also available for inspection or copying at 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 Marine Safety Unit Galveston, 3101 FM 2004 Texas City, Texas 77591 between 8 a.m. and 4:30 p.m., Monday through Friday, except Federal holidays.

##### FOR FURTHER INFORMATION CONTACT:

Lieutenant Cliff Harder, Marine Safety Unit Galveston, Texas, at 409–978–2705. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202–366–9826.

##### SUPPLEMENTARY INFORMATION:

##### Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a NPRM, and under 5 U.S.C. 553(d)(3), good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Publishing a NPRM and delaying its effective date would be contrary to public interest since immediate action is needed to reduce potential methods of attack on vessels, waterfront facilities, and adjacent population centers located within the zones.

##### Background and Purpose

Heightened awareness of potential terrorist acts requires enhanced security of our ports, harbors, and vessels. To enhance security, the Captain of the Port Houston-Galveston is establishing a temporary security zone.

This rule will create a new temporary security zone within the port of Freeport, TX. This zone would protect waterfront facilities, persons, and

vessels from subversive or terrorist acts. Vessels operating within the Captain of the Port Houston-Galveston Zone are potential targets of terrorist attacks, or potential launch platforms for terrorist attacks on other vessels, waterfront facilities, and adjacent population centers.

This zone is being established for an area concentrated with commercial facilities considered critical to national security. This rule is not designed to restrict access to vessels engaged or assisting in commerce with waterfront facilities within the security zones, vessels operated by port authorities, vessels operated by waterfront facilities within the security zones, and vessels operated by federal, state, county or municipal agencies. By limiting access to this area the Coast Guard would reduce potential methods of attack on vessels, waterfront facilities, and adjacent population centers located within the zones. All such vessels, which are listed in 33 CFR 165.814(c), desiring to enter this zone would be required to obtain express permission from the Captain of the Port Houston-Galveston or his designated representative prior to entry.

##### Discussion of Rule

The Captain of the Port Houston-Galveston is establishing a temporary security zone in the Freeport LNG Basin. The zone would encompass all waters shoreward of a line drawn between the eastern point at 28°56'25" N, 095°18'13" W, and the western point at 28°56'28" N, 095°18'31" W. This security zone would be part of a comprehensive port security regime designed to safeguard human life, vessels, and waterfront facilities against sabotage or terrorist attacks.

All vessels not exempted under this rule would be prohibited from entering the security zone unless authorized by the Captain of the Port Houston-Galveston or his designated representative. In Houston, vessels can contact the Captain of the Port Houston-Galveston through Vessel Traffic Service Houston/Galveston on VHF Channel 5A, by telephone at 713–671–5103, or by facsimile at 713–671–5159. In Freeport, vessels can contact the Captain of the Port Houston-Galveston through Marine Safety Unit Galveston, by telephone at 409–978–2700, or by facsimile at 409–978–2671. This rule is effective from 12 a.m. (noon) on January 15, 2009 until 12 a.m. (noon) on April 30, 2009.

##### Regulatory Evaluation

This rule is not a “significant regulatory action” under section 3(f) of Executive Order 12866, Regulatory