

Commodity	Number of contracts
Soybean Oil .....	200
Soybean Meal .....	200
Cotton .....	50
Frozen Concentrated Orange Juice .....	50
Rough Rice .....	50
Live Cattle .....	100
Feeder Cattle .....	50
Lean Hogs .....	100
Sugar No. 11 .....	400
Sugar No. 14 .....	100
Cocoa .....	100
Coffee .....	50
Natural Resources:	
Copper .....	100
Gold .....	200
Silver Bullion .....	150
Platinum .....	50
No. 2 Heating Oil .....	250
Crude Oil, Sweet .....	350
Unleaded Gasoline .....	150
Natural Gas .....	175
Financial:	
Municipal Bond Index .....	300
3-month (13-Week) U.S. Treasury Bills .....	150
30-Year U.S. Treasury Bonds .....	1,000
10-Year U.S. Treasury Notes .....	1,000
5-Year U.S. Treasury Notes .....	800
2-Year U.S. Treasury Notes .....	500
3-Month Eurodollar Time Deposit Rates .....	1,000
30-Day Fed Funds .....	300
1-month LIBOR Rates .....	300
3-month Euroyen .....	100
Major-Foreign Currencies .....	400
Other Foreign Currencies .....	100
U.S. Dollar Index .....	50
S&P 500 Stock Price Index .....	1,000
E-Mini S&P Stock Price Index .....	300
S&P 400 Midcap Stock Index .....	100
Dow Jones Industrial Average Index .....	100
New York Stock Exchange Composite Index .....	50
Amex Major Market Index, Maxi .....	100
NASDAQ 100 Stock Index .....	100
Russell 2000 Stock Index .....	100
Value Line Average Index .....	50
NIKKEI Stock Index .....	100
Goldman Sachs Commodity Index .....	100
Security Futures Products:	
Individual Equity Security .....	1,000
Narrow-Based Index of Equity Securities .....	200
All Other Commodities .....	25

Issued in Washington, D.C., this 7th day of December, 2001, by the Commission.

**Jean A. Webb,**

*Secretary of the Commission.*

[FR Doc. 01-30812 Filed 12-12-01; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-106186-98]

RIN 1545-AW36

#### Withdrawal of Proposed Regulations Relating to Certain Corporate Reorganizations Involving Disregarded Entities; Correction

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

**ACTION:** Correction to withdrawal of notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to notice of proposed rulemaking (REG-106186-98) which was published in the **Federal Register** on Thursday, November 15, 2001 (66 FR 57400). This regulation relates to the withdrawal of proposed regulations relating to certain corporate reorganizations involving disregarded entities.

**DATES:** This correction applies as of November 15, 2001.

**FOR FURTHER INFORMATION CONTACT:** Reginald Mombrun, (202) 622-7750 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The proposed regulations relating to certain corporate reorganizations involving disregarded entities that are the subject of this correction is under 26 U.S.C. 7805 of the Internal Revenue Code.

**Need for Correction**

As published, proposed regulations (REG-106186-00) contain an error which may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of proposed regulation (REG-106186-00), which is the subject of FR Doc. 01-28671, is corrected as follows:

On page 57400, column 1, in the heading, the language "(REG-106186-00)" is corrected to read "(REG-106186-98)".

**LaNita VanDyke,**

*Acting Chief, Regulations Unit, Associate Chief Counsel (Income Tax and Accounting).*

[FR Doc. 01-30831 Filed 12-12-01; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 301 and 602**

[REG-105344-01]

RIN 1545-AY77

**Disclosure of Returns and Return Information by Other Agencies**

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing a temporary regulation to enable the Commissioner to authorize Federal, state and local agencies with access to returns and return information under section 6103 of the Internal Revenue Code to redisclose such returns and return information, with the Commissioner's approval, to any authorized recipient set forth in section 6103 of the Internal Revenue Code, subject to the same restrictions and for the same purposes, as if the recipient had received the information from the IRS directly.

**DATES:** Written comments and electronic comments and requests for a public hearing must be received by February 14, 2002.

**ADDRESSES:** Send submissions to CC:ITA:RU (REG-105344-01), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to CC:ITA:RU (REG-105344-01), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site: [http://www.irs.gov/prod/tax\\_regs/comments/html](http://www.irs.gov/prod/tax_regs/comments/html).

**FOR FURTHER INFORMATION CONTACT:** Julie C. Schwartz, 202-622-4570 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Paperwork Reduction Act**

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, W:CAR:MP:FP:S, Washington, DC 20224. Comments on the collection of information should be received by February 11, 2002.

Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information (see below);

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collection of information in this proposed regulation is in 26 CFR

301.6103(p)(2)(B)-1T. This information is required for the Commissioner to authorize agencies with access to returns and return information under section 6103 to disclose such to other authorized recipients of returns and return information in accordance with section 6103. The collection of information is required to obtain a benefit. The likely respondents and recordkeepers are federal agencies and state or local governments.

*Estimated total annual reporting and/or recordkeeping burden:* 11 hours.

*Estimated average annual burden hours per respondent and/or recordkeeper:* 1 hour.

*Estimated number of respondents and/or recordkeepers:* 11.

*Estimated annual frequency of responses:* Once.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of an internal revenue law. Generally, tax returns and return information are confidential, as required by 26 U.S.C. 6103.

**Background**

Section 6103(p)(2)(B) provides that return information disclosed pursuant to the Code may be disclosed by any mode or means that the Secretary determines necessary or appropriate. 26 CFR 301.6103(p)(2)(B)-1 currently permits certain recipients of returns and return information under section 6103, with the Commissioner's approval, to disclose returns and return information to certain other permissible recipients under section 6103. Specifically, the existing regulation permits disclosure by Federal agencies, with the Commissioner's approval, to (1) other Federal agencies, (2) state tax agencies, (3) the General Accounting Office, (4) Federal, state and local child support enforcement agencies, (5) persons described in section 6103(c) (person designated in a taxpayer consent), and (6) persons described in section 6103(e) (person with a material interest).

The Consolidated Appropriations Act, 2001, Pub. L. No. 106-554 (114 Stat. 2763), was signed into law on December 21, 2000. Section 1 of that Act enacted into law H.R. 5662, the Community Renewal Tax Relief Act of 2000. Section 310 of the Community Renewal Tax Relief Act of 2000 added section 6103(j)(6) to the Code, authorizing the