

an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, International Branch, ANM-116.

**Note 3:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM-116.

#### Special Flight Permits

(c) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

**Note 4:** The subject of this AD is addressed in French telegraphic airworthiness directive T2003-084(B), dated February 12, 2003.

#### Effective Date

(d) This amendment becomes effective on April 2, 2003.

Issued in Renton, Washington, on March 6, 2003.

**Ali Bahrami,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*  
[FR Doc. 03-6261 Filed 3-17-03; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 171

[Docket No. FAA-2003-14243; Airspace Docket No. 03-ACE-3]

#### Revocation of Class E Airspace; Brookfield, MO

**AGENCY:** Federal Aviation Administration, DOT.

**ACTION:** Direct final rule; confirmation of effective date.

**SUMMARY:** This document confirms the effective date of the direct final rule which revokes Class E airspace at Brookfield, MO.

**EFFECTIVE DATE:** 0901 UTC, April 17, 2003.

#### FOR FURTHER INFORMATION CONTACT:

Brenda Mumper, Air Traffic Division, Airspace Branch, ACE-520A, DOT Regional Headquarters Building, Federal Aviation Administration, 901 Locust, Kansas City, MO 64106; telephone: (816) 329-2524.

**SUPPLEMENTARY INFORMATION:** The FAA published this direct final rule with a request for comments in the **Federal Register** on January 28, 2003 (68 FR 4097). The FAA uses the direct final rulemaking procedure for a non-controversial rule where the FAA believes that there will be no adverse

public comment. This direct final rule advised the public that no adverse comments were anticipated, and that unless a written adverse comment, or a written notice of intent to submit such an adverse comment, were received within the comment period, the regulation would become effective on April 17, 2003. No adverse comments were received, and thus this notice confirms that this direct final rule will become effective on that date.

Issued in Kansas City, MO on March 3, 2003.

**Paul J. Sheridan,**

*Acting Manager, Air Traffic Division, Central Region.*

[FR Doc. 03-6425 Filed 3-17-03; 8:45 am]

BILLING CODE 4910-13-M

## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 15 CFR Part 902

#### 50 CFR Part 648

Docket No. 021122284-3056-03 ; I.D. 110602A]

RIN 0648-AQ30

#### Fisheries of the Northeastern United States; Scup Fishery; Gear Restricted Area (GRA) Exemption Program

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

**ACTION:** Final rule; technical amendment.

**SUMMARY:** NMFS announces the approval by the Office of Management and Budget (OMB) and effectiveness of a collection-of-information requirement for a GRA Exemption Program, whereby interested participants must contact NMFS to request authorization to participate in the program. This final rule also codifies the OMB control number. The intent of this final rule is to inform the public of the effectiveness of the collection-of-information requirements and publish its related OMB control number.

**DATES:** Effective March 18, 2003.

**ADDRESSES:** Any comments regarding burden-hour estimates for collection-of-information requirements contained in this final rule should be sent to Patricia Kurkul, Regional Director, Northeast Regional Office, NMFS, One Blackburn Drive, Gloucester, MA 01930, and to the Office of Information and Regulatory

Affairs, Office of Management and Budget, Washington, DC 20503 (ATTN: NOAA Desk Officer).

#### FOR FURTHER INFORMATION CONTACT:

Sarah McLaughlin, Fishery Policy Analyst, (978) 281-9279, fax (978) 281-9135, e-mail [sarah.mclaughlin@noaa.gov](mailto:sarah.mclaughlin@noaa.gov).

#### SUPPLEMENTARY INFORMATION:

On January 2, 2003 (68 FR 60), NMFS published a final rule that promulgated a regulatory amendment, under the Summer Flounder, Scup, and Black Sea Bass Fishery Management Plan (FMP), codifying requirements of the GRA Exemption Program. Section 648.122(d) of that final rule contains a collection-of-information requirement for any vessel that is subject to the provisions of the Southern and Northern GRAs. Such vessel must telephone the NMFS Northeast Region Permits Office (at 978-281-9370) if any portion of a trip will be in a GRA, to request a Scup GRA Exemption Program Authorization. Delayed effectiveness of §§ 648.14(a)(122), 648.14(a)(127), 648.122(a), 648.122(b), and 648.122(d) was announced in the January 2, 2003, final rule, pending OMB approval of the program enrollment procedures. On February 6, 2003, OMB approved the collection-of-information requirement under OMB control number 0648-0469.

NOAA codifies its OMB control numbers for information collection at 15 CFR part 902. Part 902 collects and displays the control numbers assigned to information collection requirements of NOAA by OMB pursuant to the Paperwork Reduction Act (PRA). This final rule codifies OMB control number 0648-0469 for §§ 648.14(a)(122), 648.14(a)(127), 648.122(a), 648.122(b), and 648.122(d). Under NOAA Administrative Order 205-11, dated December 17, 1990, the Under Secretary for Oceans and Atmosphere, NOAA has delegated to the AA the authority to sign material for publication in the **Federal Register**.

#### Classification

This rule has been determined to be not significant for the purposes of Executive Order 12866.

The Assistant Administrator for Fisheries, NOAA (AA) finds, pursuant to 5 U.S.C. 553(b)(B) that it is unnecessary to provide for prior notice and opportunity for public comment because this is a non-discretionary, non-substantive administrative provision, which merely announces an OMB control number. This rule codifies the approvals (i.e., control numbers) by OMB for collection of information requirements in §§ 648.14(a)(122),

648.14(a)(127), 648.122(a), 648.122(b), and 648.122(d). Accordingly, good cause exists to waive notice and comment. Furthermore, because this is a non-substantive rule, pursuant to 5 U.S.C. 553(d), this final rule is not subject to the 30-day delay in effectiveness.

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the PRA, unless that collection of information displays a currently valid OMB control number.

The public reporting burden for this collection of information is estimated to average approximately 2 minutes per vessel (twice a year). The estimated response time includes the time needed for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding these reporting burden estimates or any other aspect of the collection-of-information, including suggestions for reducing the burden, to NMFS and OMB (see ADDRESSES).

**List of Subjects**

15 CFR Part 902

Reporting and recordkeeping requirements.

50 CFR Part 648

Fisheries, Fishing, Reporting and recordkeeping requirements.

Dated: March 12, 2003.

**William T. Hogarth,**  
Assistant Administrator for Fisheries,  
National Marine Fisheries Service.

For the reasons set out in the preamble, 15 CFR part 902, chapter IX is amended as follows:

**PART 902—NOAA INFORMATION COLLECTION REQUIREMENTS UNDER THE PAPERWORK REDUCTION ACT: OMB CONTROL NUMBERS**

1. The authority citation for part 902 continues to read as follows:

**Authority:** 44 U.S.C. 350 *et seq.*

2. In § 902.1, the table in paragraph (b) under 50 CFR is amended by adding new entries for 648.14 and 648.122, in numerical order, to read as follows:

**§ 902.1 OMB Control numbers assigned pursuant to the Paperwork Reduction Act.**

\* \* \* \* \*

(b) \* \* \*

CFR part or section where the information collection requirement is located	Current OMB control number (all numbers begin with 0648-)
* * * *	*
50 CFR	
* * * *	*
648.14	-0469
* * * *	*
648.122	-0469
* * * *	*

[FR Doc. 03-6471 Filed 3-17-03; 8:45 am]  
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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9049]

RIN 1545-BA50

**Amendments to Rules for Determination of Basis of Partner's Interest; Special Rules**

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to special rules on determination of basis of a partner's interest under section 705. The final regulations are necessary to coordinate sections 705 and 1032.

**DATES: Effective Date:** These regulations are effective March 18, 2003.

**Applicability Date:** For dates of applicability, see § 1.705-2(e).

**FOR FURTHER INFORMATION CONTACT:** Barbara (MacMillan) Campbell or Rebekah A. Myers (202) 622-3050 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

On March 29, 2002, the Treasury Department and the IRS published final regulations (TD 8986; 2002-16 I.R.B. 780) under section 705 of the Internal Revenue Code (Code) in the **Federal Register** (67 FR 15112). Those final regulations provide guidance on the coordination of sections 705 and 1032 in situations where a corporation acquires an interest in a partnership that holds stock in that corporation, a section 754 election is not in effect with respect to the partnership for the taxable

year in which the corporation acquires the interest, and the partnership later sells or exchanges the stock. During the development of those final regulations, the Treasury Department and the IRS considered other issues related to the coordination of sections 705 and 1032. Accordingly, also on March 29, 2002, the Treasury Department and the IRS published proposed regulations (REG-167648-01; 2002-16 I.R.B. 790) to revise the final regulations contained in § 1.705-2 of 26 CFR part 1 in the **Federal Register** (67 FR 15132). No written comments were received in response to the notice of proposed rulemaking, and no public hearing was requested or held. The proposed regulations are adopted as revised by this Treasury decision.

**Explanation of Provisions**

*1. Overview of Proposed Regulations*

The proposed regulations apply to situations where a corporation owns a direct or indirect interest in a partnership that owns stock in that corporation, the partnership distributes money or other property to another partner and that partner recognizes gain on the distribution during a year in which the partnership does not have an election under section 754 in effect, and the partnership subsequently sells or exchanges the stock. As stated in the preamble to the proposed regulations, in these situations it may be inconsistent with the intent of sections 705 and 1032 to increase the basis of the corporation's partnership interest by the full amount of any gain resulting from the partnership's sale or exchange of the stock which is not recognized by the corporation under section 1032.

Accordingly, the proposed regulations revise the purpose statement of § 1.705-2(a) to take into account situations involving such partnership distributions. The proposed regulations provide a specific rule implementing the revised purpose in single partnership cases. The proposed regulations also revise § 1.705-2(c) to clarify that the tiered partnerships rule applies to situations involving such partnership distributions.

In addition, the proposed regulations clarify that references in the regulations to stock of a corporate partner include any position in stock of a corporate partner to which section 1032 applies.

*2. Revisions in Final Regulations*

These final regulations follow the proposed regulations but extend the rules of the proposed regulations to situations where a corporation owns a direct or indirect interest in a