Supplement No. 4 to Part 744—Entity List

<table>
<thead>
<tr>
<th>Country</th>
<th>Entity</th>
<th>License requirement</th>
<th>License review policy</th>
<th>Federal Register citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINLAND</td>
<td>Olkebor Oy/Nurminen Oy, 231B Vanha Porvoonre, Vantaa, Finland 01380.</td>
<td>For all items subject to the EAR. (See §744.11 of the EAR).</td>
<td>Presumption of denial ..........</td>
<td>77 FR 61256, 10/2/2012. 78 FR [INSERT FR PAGE NUMBER] 1/16/13.</td>
</tr>
</tbody>
</table>

Dated: January 10, 2013.
Kevin J. Wolf,
Assistant Secretary for Export Administration.

DEPARTMENT OF COMMERCE
Bureau of Industry and Security
15 CFR Part 748

Amendments to Existing Validated User Authorizations: Advanced Micro Devices China, Inc., Lam Research Corporation, SK hynix Semiconductor (China) Ltd., and SK hynix Semiconductor (Wuxi) Ltd. in the People’s Republic of China; Clarification of Scope of Entries in Supplement

AGENCY: Bureau of Industry and Security, Commerce.

ACTION: Final rule.

SUMMARY: In this rule, the Bureau of Industry and Security (BIS) amends the Export Administration Regulations (EAR) to revise the existing Authorization Validated End-User (VEU) listings for four VEU's in the People’s Republic of China (PRC). Specifically, BIS amends Supplement No. 7 to part 748 of the EAR to update VEU Advanced Micro Devices China Inc.'s (AMD China) current list of eligible destinations. BIS also amends the authorization of VEU Lam Research Corporation (Lam) by updating the addresses of ten eligible destinations and reformatting the list of Lam's existing eligible destinations into groups associated with specific eligible items. BIS also amends the EAR to amend the addresses and lists of eligible items for VEU's SK hynix Semiconductor (China) Ltd. and SK hynix Semiconductor (Wuxi) Ltd. Finally, BIS amends Supplement No. 7 to part 748 of the EAR to include language reminding exporters that the language in the Supplement does not supersede other requirements in the EAR. These amendments to the authorizations of the named VEU's are not the result of activities of concern. The respective changes were prompted by factors arising from the companies' normal course of business or are being done at the request of the companies.

DATES: This rule is effective January 16, 2013.

FOR FURTHER INFORMATION CONTACT: Karen Nies-Vogel, Chair, End-User Review Committee, Bureau of Industry and Security, U.S. Department of Commerce, 14th Street & Pennsylvania Avenue NW., Washington, DC 20230; by telephone: (202) 482–5991, fax: (202) 482–3991, or email: ERC@bis.doc.gov.

SUPPLEMENTARY INFORMATION:

Background
Authorization Validated End-User

Validated end-users (VEUs) are designated entities located in eligible destinations to which eligible items may be exported, reexported, or transferred (in-country) under a general authorization instead of a license. The names of the VEUs, as well as the date they were so designated, and their respective eligible destinations and items are identified in Supplement No. 7 to part 748 of the EAR. Under the terms described in that supplement, VEUs may obtain eligible items without an export license from BIS. Eligible items may include commodities, software, and technology, except those controlled for missile technology or crime control reasons.

VEUs are reviewed and approved by the U.S. Government in accordance with the provisions of Section 748.15 and Supplement Nos. 8 and 9 to part 748 of the EAR. The End-User Review Committee (ERC), composed of representatives from the Departments of State, Defense, Energy and Commerce, and other agencies, as appropriate, is responsible for administering the VEU program. BIS amended the EAR in a final rule on June 19, 2007 (72 FR 33646) to create Authorization VEU.
Amendment to Existing Validated End-User Authorizations in the PRC

Revisions to the List of Eligible Destinations for Advanced Micro Devices China, Inc.

In this rule, BIS amends Supplement No. 7 to part 748 of the EAR to update two eligible destinations for Advanced Micro Devices China, Inc.'s (AMD China). Specifically, BIS updates the address of Advanced Micro Devices (Shanghai) Co., Ltd. by adding the country name to the address, and the address of AMD Technology Development (Beijing) Co., Ltd. by removing the floor designation in the address.

Names and Former Addresses of Facilities

AMD Technologies (China) Co., Ltd., No. 88, Su Tong Road, Suzhou, China 215021.


AMD Technology Development (Beijing) Co., Ltd., 18F, North and South Buildings, RaycomInfotech Park Tower C, No. 2 Science Institute South Rd., Zhong Guan Cun, Haidian District, Beijing, China 100190.

Names and Current Addresses of Facilities

AMD Technologies (China) Co., Ltd., No. 88, Su Tong Road, Suzhou, China 215021.


AMD Technology Development (Beijing) Co., Ltd., North and South Buildings, RaycomInfotech Park Tower C, No. 2 Science Institute South Rd., Zhong Guan Cun, Haidian District, Beijing, China 100190.

In addition, BIS adds a new eligible destination, AMD Products (China) Co., Ltd., to AMD’s current list of eligible destinations in the PRC, as follows:

Additional Eligible Destination


Revisions to the List of Eligible Destinations and the List of Eligible Items (by ECCN) for Lam Research Corporation

In this rule, BIS amends Supplement No. 7 to part 748 to revise the eligible destinations and eligible items authorized for VEU Lam Research Corporation (Lam). Specifically, BIS updates the addresses of ten of Lam’s existing eligible destinations and reformats Lam’s existing eligible destinations into two groups, each with distinct lists of eligible items. The specific changes to Lam’s authorization are as follows:

Names and Former Addresses of Facilities

Lam Research (Shanghai) Service Co., 1st Floor, Area C, Huong Hong Science & Technology Park, 177 Bi Bo Road, Zhangjiang Hi-Tech Park, Pudong, Shanghai, China 201203.

Lam Research Shanghai Co., Ltd., No. 1 Jilong Rd., Room 424–2, Waigaoqiao Free Trade Zone, Shanghai, China 200131.

Lam Research International Sarl (Lam Shanghai Warehouse), c/o HMG Supply Chain (Shanghai) Co., Ltd., No. 3869, Longdong Avenue, Pudong New District, Shanghai, China 201203.

Lam Research International Sarl (Lam Shanghai Warehouse; WCG Bonded Warehouse), c/o HMG Supply Chain (Shanghai) Co., Ltd., No. 3869, Longdong Avenue, Pudong New District, Shanghai, China 200131.

Lam Research Service Co., Ltd. (Beijing Branch), Rm 1010, Zhaolin Building, No. 15 Rong Hua Zhong Road, Beijing Economic & Technological Development Area, Beijing, China 100176.

Lam Research International Sarl (Lam Beijing Warehouse), Beijing Lam Electronics Tech Center, No. 8 Building, No. 1, Disheng North Street, Beijing Economic & Technological Development Area, Beijing, China 100176.

Lam Research Service Co., Ltd., Wuxi Representative Office, Room 302, Building 6, Singapore International Building, No. 89 Xing Chuang Si Road, Wuxi New District, Wuxi, Jiangsu, China 214028.

Lam Research International Sarl (Wuxi EPZ Bonded Warehouse), c/o HMG WHL Logistic (Wuxi) Co., Ltd., 1st Fl, Area 4, No. 1, Plot J3, No. 5 Gaolong East Road, Export Processing Zone, Wuxi, China 214028.

Lam Research Service Co., Ltd., Wuhan Representative Office, Room 302, Guanggu Software Park Building E4, No. 1 Guanshan Road, Donghu Development Zone, Wuhan, Hubei Province, China 430074.

Lam Research International Sarl (Lam Beijing Warehouse), c/o HMG Hi-tech Logistics (Beijing) Co., Ltd., Building 3, No. 9 Ke Chuang Er Street, Beijing Economic Technological Development Area, Beijing, China 100176.

Lam Research International Sarl (Wuhan TSS), c/o HMG Wuhan Logistic Co., Ltd., 1st—2nd Floor, Area B, No. 5 Research International Sarl, A–2 Building, Export Processing Zone, Suzhou New District, Jiangsu Province, China 215151.

Lam Research International Sarl (Lam Beijing Warehouse), Building 3, No. 9 Ke Chuang Er Street, Beijing Economic Technology Development Zone, Beijing, China 100176.

Lam Research International Sarl (Wuhan TSS), c/o HMG Wuhan Logistic Co., Ltd., 1st—2nd Floor, No. 5 Building, Hu Shi Yuan Er Road, Optical Valley Industry Park, East-lake Hi-Tech Development Zone, Wuhan City, Hubei Province, China 430223.

Names and Current Addresses of Facilities

Lam Research Service Co., Ltd., 1st Floor, Area C, Huong Hong Science & Technology Park, 177 Bi Bo Road, Zhangjiang Hi-Tech Park, Pudong, Shanghai, China 201203.

Lam Research Service Co., Ltd. (Wuhan TSS), c/o HMG Wuhan Logistic Co., Ltd., 1st—2nd Floor, No. 5 Building, Hu Shi Yuan Er Road, Optical Valley Industry Park, East-lake Hi-Tech Development Zone, Wuhan City, Hubei Province, China 430223.
Eligible Items (by ECCN) and Their Eligible Destinations

The items identified by ECCN below may be exported to the following eligible destinations:

- Lam Research International Sarl (Lam Shanghai Warehouse); WOGQ Bonded Warehouse;
- Lam Research International Sarl (Lam Shanghai Warehouse; WQG Supply Chain (Shanghai) Co., Ltd., No. 3809, Longdong Avenue, Pudong New District, Shanghai, China 201203.
- Lam Research Semiconductor (Suzhou) Co., Ltd. (Suzhou), A Division of Lam Research International Sarl, A–2 Building, Export Processing Zone, Suzhou New District, Jiangsu Province, China 215151.

Eligible Destinations

The items identified by ECCN below may be exported to the following eligible destinations:

- Lam Research International Sarl (Lam Shanghai Warehouse);
- Lam Research International Sarl (Lam Shanghai Warehouse; WQG Bonded Warehouse);
- Lam Research International Sarl (Lam Beijing Warehouse);
- Lam Research International Sarl (Wuxi EPZ Bonded Warehouse);
- Lam Research International Sarl (Lam Beijing Warehouse); and
- Lam Research International Sarl (Wuhan TSS).

The items identified here may be exported to the Lam facilities listed immediately above: ECCNs 2B230, 2B350.c, 2B350.d, 2B350.g, 2B350.h, 2B350.i, 3B001.c and 3B001.e (items classified under ECCNs 3B001.c and 3B001.e are limited to specially designed components and accessories), 3D001 (limited to “software” (excluding source code) specially designed for the “development” or “production” of equipment controlled by ECCN 3B001), and 3E001 (limited to “technology” according to the General Technology Note for the “development” or “production” (limited to those stages that support integration, assembly (mounting), inspection, testing, and quality assurance) of equipment controlled by ECCN 3B001).

Revisions to the List of Eligible Destinations for SK hynix Semiconductor (China) Ltd. and SK hynix Semiconductor (Wuxi) Ltd.

In this rule, BIS also amends the EAR to include the postcodes for the addresses of VEUs SK hynix Semiconductor (China) Ltd. and SK hynix Semiconductor (Wuxi) Ltd.

The amendments to the VEU shall be deemed to contradict other provisions in the EAR, including but not limited to § 748.15(e).” This addition is intended to remind exporters that items controlled for missile technology and/or crime control reasons are not eligible for export, reexport or transfer (in-country) under Authorization VEU.

Finally, this rule amends Supplement No. 7 to part 748 of the EAR Table

Since August 21, 2001, the Export Administration Act (the Act) has been in lapse and the President, through Executive Order 13222 of August 17, 2001 (3 CFR, 2001 Comp., p. 783 (2002)), as extended most recently by the Notice of August 15, 2012, 77 FR 49699 (August 16, 2012), has continued the EAR in effect under the International Emergency Economic Powers Act. BIS continues to carry out the provisions of the Act, as appropriate and to the extent permitted by law, pursuant to Executive Order 13222.

Rulemaking Requirements

1. Executive Orders 13563 and 12866 direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, reducing costs, harmonizing rules, and promoting flexibility. This rule has been determined to be not significant for purposes of Executive Order 12866.
2. This rule involves collections previously approved by the Office of Management and Budget (OMB) under Control Number 0694–0088, “Multi-Purpose Application,” which carries a burden hour estimate of 43.8 minutes to prepare and submit form BIS–748; and for recordkeeping, reporting and review requirements in connection with Authorization VEU, which carries an estimated burden of 30 minutes per submission. This rule is expected to result in a decrease in license applications submitted to BIS. Total burden hours associated with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.) (PRA) and OMB Control Number 0694–0088 are not expected to increase significantly as a result of this rule.

Notwithstanding any other provisions of law, no person is required to respond nor 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.

3. This rule does not contain policies with Federalism implications as that term is defined under Executive Order 13132.

4. Pursuant to the Administrative Procedure Act (APA), 5 U.S.C. 553(b)(B), BIS finds good cause to waive requirements that this rule be subject to notice and the opportunity for public comment because such notice and comment here are unnecessary and contrary to the public interest. In determining whether to grant VEU designations, a committee of U.S. Government agencies evaluates information about and commitments made by candidate companies, the nature and terms of which are set forth in 15 CFR part 748, Supplement No. 8. The criteria for evaluation by the committee are set forth in 15 CFR 748.15(a)(2).

The information, commitments, and criteria for this extensive review were all established through the notice of proposed rulemaking and public comment process (71 FR 38313 (July 6, 2006) (proposed rule), and 72 FR 33646 (June 19, 2007) (final rule)). Given the similarities between the authorizations provided under the VEU program and export licenses (as discussed further below), the publication of this information does not establish new policy. In publishing this final rule, BIS simply amends four VEU authorizations by updating the eligible destinations of the four end-users and revising the eligible items of each of the four end-users. Additionally, BIS is adding language reminding exporters that the language in Supplement No. 7 to part 748 does not supersede requirements elsewhere in the EAR. These changes have been made within the established regulatory framework of the Authorization VEU program. Further, this rule does not abridge the rights of the public or eliminate the public’s option to export under any of the forms of authorization set forth in the EAR.

Publication of this rule in other than final form is unnecessary because the authorizations granted in the rule are consistent with the authorizations granted to exporters for individual licenses (and amendments or revisions thereof), which do not undergo public review. In addition, as with license applications, VEU authorization applications contain confidential business information, which is necessary for the extensive review conducted by the U.S. Government in assessing such applications. Under the Export Administration Act, such information is withheld from public disclosure unless determined to be in the national interest. This information is extensively reviewed according to the criteria for VEU authorizations, as set out in 15 CFR 748.15(a)(2).

Additionally, just as the interagency reviews license applications, the authorizations granted under the VEU program involve interagency deliberation and result from review of public and non-public sources, including licensing data, and the measurement of such information against the VEU authorization criteria. Given the nature of the review, and in light of the parallels between the VEU application review process and the review of license applications, public comment on this authorization and subsequent amendments prior to publication is unnecessary. Moreover, because, as noted above, the criteria and process for authorizing and administering VEU's were developed with public comments, allowing additional public comment on this amendment to individual VEU authorizations, which was determined according to those criteria, is unnecessary. Finally, allowing for prior public notice and comment is contrary to the public interest because it could cause confusion with the VEU status of the four companies identified in this rule due to the changes made to their addresses and items that may be exported, reexported or transferred (in-country) without a license. Regarding the addition of language in Supplement No. 7 to part 748 of the EAR, allowing for public comment and notice is unnecessary because the new language clarifies existing requirements; it does not create new requirements.

Section 553(d) of the APA generally provides that rules may not take effect earlier than thirty (30) days after they are published in the Federal Register. BIS finds good cause to waive the requirement of 5 U.S.C. 553(d)(3) to delay the effectiveness of this regulation, because such a delay is unnecessary. BIS is simply amending four VEU authorizations by updating the “Eligible Destinations” of the four end-users and revising the “Eligible Items (by ECCN)” of one of the four end-users, in addition to adding language reminding exporters that the language in the Supplement No. 7 to part 748 does not supersede requirements elsewhere in the EAR. These changes have been made within the established regulatory framework of the Authorization VEU program. Further, this rule does not abridge the rights of the public or eliminate the public’s option to export under any of the forms of authorization set forth in the EAR. Delaying this action’s effectiveness could cause confusion with the VEU status of the companies identified in this rule due to the changes made to their addresses and items that may be exported, reexported or transferred (in-country) without a license. Regarding the addition of language to Supplement No. 7 to part 748, delaying this action’s effectiveness is unnecessary because the new language clarifies existing requirements; it does not create new requirements. Accordingly, it would be unnecessary and contrary to the public interest to delay this rule’s effectiveness.

No other law requires that a notice of proposed rulemaking and an opportunity for public comment be given for this final rule. Because a notice of proposed rulemaking and an opportunity for public comment are not required under the APA or by any other law, the analytical requirements of the Regulatory Flexibility Act (5 U.S.C. 601 et seq.) are not applicable and no regulatory flexibility analysis has been prepared.

List of Subjects in 15 CFR Part 748

Administrative practice and procedure, Exports, Reporting and recordkeeping requirements.

Accordingly, part 748 of the EAR (15 CFR parts 730–774) is amended as follows:

PART 748—[AMENDED]

1. The authority citation for 15 CFR part 748 continues to read as follows:
Supplement No. 7 to Part 748—Authorization Validated End-User (VEU); List of Validated End-Users, Respective Items Eligible for Export, Reexport and Transfer, and Eligible Destinations

<table>
<thead>
<tr>
<th>Country</th>
<th>Validated end user</th>
<th>Eligible items (by ECCN)</th>
<th>Eligible destination</th>
<th>Federal Register citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>China (People’s Republic of)</td>
<td>Advanced Micro Devices China, Inc.</td>
<td>3D002, 3D003, 3E001 (limited to “technology” for items classified under 3C002 and 3C004 and “technology” for use during the International Technology Roadmap for Semiconductors (ITRS) process for items classified under ECCNs 3B001 and 3B002), 3E002 (limited to “technology” for use during the ITRS process for items classified under ECCNs 3B001 and 3B002), 3E003.e (limited to the “development” and “production” of integrated circuits for commercial applications), 4D001, 4D002, and 4E001 (limited to the “development” of products under ECCN 4A003).</td>
<td>AMD Technologies (China) Co., Ltd., No. 88, Su Tong Road, Suzhou, China 215021. Advanced Micro Devices (Shanghai) Co., Ltd., Buildings 46, 47, 48 &amp; 49, River Front Harbor, Zhangjiang Hi-Tech Park, 1387 Zhangdong Rd., Pudong, Shanghai, China 201203. AMD Technology Development (Beijing) Co., Ltd., North and South Buildings, Raycomlnfotech, Park Tower C, No. 2 Science Institute South Rd., Zhong Guan Cun, Haidian District, Beijing, China 100190. AMD Products (China) Co. Ltd., North and South Buildings, Raycomlnfotech Park, Tower C, No. 2 Science Institute South Rd., Zhong Guan Cun, Haidian District, Beijing, China 100190.</td>
<td>75 FR 25763, 5/10/10. 76 FR 2802, 1/18/11. 78 FR [INSERT FR PAGE NUMBER] 1/16/13.</td>
</tr>
<tr>
<td></td>
<td>Lam Research Corporation.</td>
<td>These Items Authorized for those Lam's Destinations Identified by a single asterisk (*): 2B230, 2B2350.c, 2B2350.d, 2B350.g, 2B350.h, 2B350.i, 3B001.c and 3B001.e (items classified under ECCNs 3B001.c and 3B001.e are limited to specially designed components and accessories). 3D001 (limited to “software” (excluding source code) specially designed for the “development” or “production” of equipment controlled by ECCN 3B001), 3D002 (limited to “software” (excluding source code) specially designed for the “use” of equipment controlled by ECCN 3B001), and 3E001 (limited to “technology” according to the General Technology Note for the “development” of equipment controlled by ECCN 3B001).</td>
<td>*Lam Research International Sarl (Lam Shanghai Warehouse), c/o HMG Supply Chain (Shanghai) Co., Ltd., No. 55, Fei la Road, Waigaoqiao Free Trade Zone, Pudong New Area, Shanghai, China 200131. *Lam Research International Sarl (Lam Beijing Warehouse), c/o Beijing Lam Electronics Tech Center, No. 8 Building No. 1, Dingsheng North Street, Beijing Economic &amp; Technological Development Area, Beijing, China 100176. *Lam Research International Sarl (Wuxi EPZ Bonded Warehouse), c/o HMG WHL Logistic (Wuxi) Co., Ltd., 1st Fl, Area 4, No. 1, Plot J3, No. 5 Gaolang East Road, Export Processing Zone, Wuxi, China 214028.</td>
<td>75 FR 62462, 10/12/10. 77 FR 10955, 2/24/12. 78 FR [INSERT FR PAGE NUMBER] 1/16/13.</td>
</tr>
</tbody>
</table>

Nothing in this Supplement shall be deemed to supersede other provisions in the EAR, including but not limited to § 748.15(c).
<table>
<thead>
<tr>
<th>Country</th>
<th>Validated end user</th>
<th>Eligible items (by ECCN)</th>
<th>Eligible destination</th>
<th>Federal Register citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>* Lam Research International Sarl (Lam Beijing Warehouse), c/o HMG Hi-tech Logistics (Beijing) Co., Ltd., Building 3, No. 9 Ke Chuang Er Street, Beijing Economic Technological Development Area, Beijing, China 100176.</td>
<td>3B001.e, 3B001.f</td>
<td>* Lam Research Service Co., Ltd., 1st Floor, Area C, Hua Hong Science &amp; Technology Park, 177 Bi Bo Road, Zhangjiang Hi-Tech Park, Pudong, Shanghai, China 201203.</td>
<td></td>
<td>78 FR [INSERT FR PAGE NUMBER] 1/16/13.</td>
</tr>
<tr>
<td>* Lam Research International Sarl (Wuhan TSS), c/o HMG Wuhan Logistic Co., Ltd., 1st–2nd Floor, Area B, No. 5 Building, Hu Shi Yuan Er Road, East-lake Hi-Tech Development Zone, Wuhan, Hubei Province, China 430223.</td>
<td>3B001.e, 3B001.f</td>
<td>** Lam Research Service Co., Ltd., No. 1 Jilong Rd., Room 424–2, Waigaoqiao Free Trade Zone, Shanghai, China 200131.</td>
<td></td>
<td>78 FR [INSERT FR PAGE NUMBER] 1/16/13.</td>
</tr>
<tr>
<td>** Lam Research Service Co., Ltd. (Beijing Branch), Rm 1010, Zhaolin Building, No. 15 Rong Hua Zhong Road, Beijing Economic &amp; Technological Development Area, Beijing, China 100176.</td>
<td>3B001.e, 3B001.f</td>
<td>** Lam Research Service Co., Ltd., Wuxi Representative Office, Room 302, Building 6, Singapore International Park, No. 89 Xing Chuang Si Road, Wuxi New District, Wuxi, Jiangsu, China 214028.</td>
<td></td>
<td>78 FR [INSERT FR PAGE NUMBER] 1/16/13.</td>
</tr>
<tr>
<td>** Lam Research Service Co., Ltd., Wuhan Representative Office, Room 302, Guanggu Software Park Building E4, No. 1 Guanshan Road, Donghu Development Zone, Wuhan, Hubei Province, China 430074.</td>
<td>3B001.e, 3B001.f</td>
<td>** Lam Research Semiconductor (Suzhou) Co., Ltd. (Suzhou), A Division of Lam Research International Sarl, A–2 Building, Export Processing Zone, Suzhou New District, Jiangsu Province, China 215151.</td>
<td></td>
<td>78 FR [INSERT FR PAGE NUMBER] 1/16/13.</td>
</tr>
<tr>
<td>** Lam Research Semiconductor (Suzhou) Co., Ltd., A–2 Building, Export Processing Zone, Suzhou New District, Jiangsu Province, China 215151.</td>
<td>3B001.e, 3B001.f</td>
<td>** Lam Research Semiconductor (Wuxi) Ltd., Lot K7/K7–1, Export Processing Zone, Wuxi, Jiangsu, China 214028.</td>
<td></td>
<td>78 FR [INSERT FR PAGE NUMBER] 1/16/13.</td>
</tr>
</tbody>
</table>
DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9608]

RIN 1545–BI85

Disclosure or Use of Information by Preparers of Returns; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations and removal of temporary regulations.

SUMMARY: This document corrects the final regulations and removal of temporary regulations (TD 9608) that were published in the Federal Register on Friday, December 28, 2012 (77 FR 76400) relating to the disclosure or use of tax return information by tax return preparers.

DATES: These corrections are effective on January 16, 2013, and are applicable on December 28, 2012.

FOR FURTHER INFORMATION CONTACT: Emily Lesniak, (202) 622–4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations and removal of temporary regulations (TD 9608) that are the subject of this correction are under section 7216 of the Internal Revenue Code.

Need for Correction

As published, TD 9608 contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the correction to final regulations and removal of temporary regulations (TD 9608), which was the subject of FR. Doc. 2012–31155, is corrected as follows:

1. On page 76403, column 3, in the preamble, under the paragraph heading "4. Effective Date of TD 9478, line 10 from the top of the column, the language "if § 301.7216–2(o) had not been, is corrected to read, “if § 301.7216–2T(o) had not been”.

LaNita Van Dyke,
Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (procedure and Administration).

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9607]

RIN 1545–BJ37

Partners Distributive Share; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document corrects final regulations (TD 9607) that was published in the Federal Register on Friday, December 28, 2012 (77 FR 76380) regarding the application of the substantiality de minimis rule. In the interest of sound tax administration, this rule is being made inapplicable. These final regulations affect partnerships and their partners.

DATES: This correction is effective on January 16, 2013 and is applicable on December 28, 2012.

FOR FURTHER INFORMATION CONTACT: Rebecca Kahane (202) 622–3050 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of final regulations (TD 9607) that is the subject of this correction is under section 704 of the Internal Revenue Code.

Need for Correction

As published, TD 9607 contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the correction to final regulations (TD 9607), which was the subject of FR. Doc. 2012–31155, is corrected as follows:

1. On page 76380, column 1, in the preamble, under the caption "Correction of Publication", the language "if § 301.7216–2(o) had not been, is corrected to read, “if § 301.7216–2T(o) had not been”.

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

DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 18

Appointing Authority for Military Commissions

AGENCY: Department of Defense.

ACTION: Final rule.

SUMMARY: This final rule removes 32 CFR part 18 concerning the Appointing Authority for Military Commissions. This rule pertains to a military function of the United States and is exempt from rulemaking requirements. Previously, this rule was published for informational purposes only. As a result of the enactment of Military Commissions Act of 2009, the Deputy Secretary’s issuance of the Regulation for Trial by Military Commissions on November 6, 2011, and his cancellation of DoD Directive 5105.70, “Appointing Authority for Military Commissions,” this regulation is no longer required.

DATES: Effective Date: This rule is effective January 16, 2013.

FOR FURTHER INFORMATION CONTACT: Patricia Toppings, 571–372–0485.

SUPPLEMENTARY INFORMATION: For additional information on Military Commissions, see Military Commissions Act of 2009.

List of Subjects in 32 CFR Part 18

Military law.

PART 18—[REMOVED]