

21T(b)(3)(ii)(C)(3) TO WAIVE THE PRE-[insert first day of the first taxable year for which the member (or members) was a member of the acquiring group] EXTENDED CARRYBACK PERIOD FOR THE CNOLS ATTRIBUTABLE TO THE [insert taxable year of losses] TAXABLE YEAR(S) OF [insert names and employer identification numbers of members].” Such statement must be filed as provided in paragraph (b)(3)(ii)(C)(5) of this section.

(4) *Claim for a carryback.* For purposes of paragraphs (b)(3)(ii)(C)(2) and (3) of this section, a carryback is claimed with respect to a consolidated net operating loss if there is a claim for refund, an amended return, an application for a tentative carryback adjustment, or any other filing that claims the benefit of the net operating loss in a taxable year prior to the taxable year of the loss, whether or not subsequently revoked in favor of a claim based on a 5-year carryback period.

(5) *Time and manner for filing statement.* A statement described in paragraph (b)(3)(ii)(C)(2) or (3) of this section that relates to consolidated net operating losses attributable to a taxable year ending during 2001 must be filed with the acquiring consolidated group’s timely filed (including extensions) original or amended return for the taxable year ending during 2001, provided that such original or amended return is filed on or before October 31, 2002. A statement described in paragraph (b)(3)(ii)(C)(2) or (3) of this section that relates to consolidated net operating losses attributable to a taxable year ending during 2002 must be filed with the acquiring consolidated group’s timely filed (including extensions) original or amended return for the taxable year ending during 2001 or 2002, provided that such original or amended return is filed on or before September 15, 2003.

(iii) through (h) [Reserved]. For further guidance, see § 1.1502-21(b)(3)(iii) through (h).

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

**Par. 4.** The authority citation for part 602 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

**Par. 5.** In § 602.101, paragraph (b) is amended by adding an entry to the table in numerical order to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*  
(b) \* \* \*

CFR part or section where identified and described	Current OMB control No.
* * *	* * *
1.1502-21T .....	1545-1790
* * *	* * *

**David A. Mader,**  
*Acting Deputy Commissioner of Internal Revenue.*

Approved: May 20, 2002.

**Pamela F. Olson,**  
*Acting Assistant Secretary of the Treasury.*  
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**PENSION BENEFIT GUARANTY CORPORATION**

**29 CFR Part 4044**

**RIN 1212-AA82**

**PBGC Benefit Payments; Correction**

**AGENCY:** Pension Benefit Guaranty Corporation.

**ACTION:** Final rule; correction.

**SUMMARY:** The Pension Benefit Guaranty Corporation’s final rule on PBGC Benefit Payments, published on April 8, 2002 (at 67 FR 16950), contains an inadvertent error relating to the PBGC’s regulation on Allocation of Assets in Single-Employer Plans. This document corrects that error.

**EFFECTIVE DATE:** June 1, 2002.

**FOR FURTHER INFORMATION CONTACT:** Harold J. Ashner, Assistant General Counsel, or Catherine B. Klion, Attorney, Office of the General Counsel, PBGC, 1200 K Street, NW., Washington, DC 20005-4026; 202-326-4024. (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4024.)

**SUPPLEMENTARY INFORMATION:** On April 8, 2002 (at 67 FR 16950), the PBGC published a final rule on PBGC Benefit Payments. That final rule inadvertently (1) drops existing regulatory text from § 4044.13(b) of the PBGC’s regulation on Allocation of Assets in Single-Employer Plans; and (2) omits two conforming amendments in the text that was dropped from that regulation. The conforming amendments that were omitted were included in the PBGC’s proposed rule on PBGC Benefit Payments published December 26, 2000 (at 65 FR 81456). This document corrects that error.

In rule document 02-8340, make the following corrections:

**PART 4044—[CORRECTED]**

**§ 4044.13 [Corrected].**

1. On page 16959, in the second column, correct amendatory instruction 17 to read as follows:

- 17. Amend § 4044.13 as follows:
  - a. Revise paragraphs (a), (b) introductory text, and (b)(1);
  - b. In paragraph (b)(2)(i), revise the second sentence; and
  - c. In paragraph (b)(5), remove “before the beginning” and add “on or before the first day” in their place.

The revisions read as follows:

2. On page 16959, in the third column, following paragraph (b)(1)(iii), add the following text:

**§ 4044.13 Priority category 3 benefits.**

- \* \* \* \* \*
- (b) \* \* \*
- (2) \* \* \*
- (i) \* \* \* Benefit increases that were effective throughout the 5-year period ending on the termination date, including automatic benefit increases during that period to the extent provided in paragraph (b)(5) of this section, shall be included in determining the priority category 3 benefit. \* \* \*
- \* \* \* \* \*

Issued in Washington, DC, this 24th day of May, 2002.

**Steven A. Kandarian,**  
*Executive Director, Pension Benefit Guaranty Corporation.*  
[FR Doc. 02-13656 Filed 5-30-02; 8:45 am]  
**BILLING CODE 7708-01-P**

**LIBRARY OF CONGRESS**

**Copyright Office**

**37 CFR Part 201 and 212**

**[Docket No. RM 2002-3]**

**Fees**

**AGENCY:** Copyright Office, Library of Congress.

**ACTION:** Final rule.

**SUMMARY:** The Copyright Office of the Library of Congress is publishing a final rule establishing adjusted fees for certain of its services. The basic fee for registration of an original work of authorship is not affected; however, related registration and recordation fees will be adjusted. These adjustments include a number of increased fees, the elimination of one fee, and the lowering of another. Adjusted fees will be effective July 1, 2002. This final rule assumes that no legislative action will take place before July 1, 2002.