Since this action only clarifies and corrects a current requirement, it has no adverse economic impact and imposes no additional burden on any person. Therefore, the FAA has determined that notice and public procedures are unnecessary.

List of Subject in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

Adoption of the Correction

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration amends part 39 of the Federal Aviation Regulations (14 CFR part 39) as follows:

PART 39—AIRWORTHINESS DIRECTIVES

1. The authority citation for part 39 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701.

§39.13 [Corrected]

2. Section 39.13 is amended by correctly adding the following airworthiness directive (AD):

2001-17-26 R1 Raytheon Aircraft

Company: Amendment 39–12619. Docket 2000–NM–373–AD: Revises AD 2001–17–26, Amendment 39–12417.

Applicability: Model DH.125, HS.125, BH.125, and BAe.125 (U–125 and C–29A) series airplanes; Model Hawker 800, Hawker 800 (U–125A up to and including serial number 258381), Hawker 800XP (up to but not including serial number 258490), and Hawker 1000 airplanes; certificated in any category.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (d) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required as indicated, unless accomplished previously.

To prevent separation of the cylinder head lugs, which could prevent the main landing gear (MLG) from extending and result in a partial gear-up landing, accomplish the following:

Inspection

(a) Perform an eddy current inspection of the actuator cylinder head lugs for cracking or corrosion per Raytheon Service Bulletin 32–3391, dated August 2000, at the time specified in paragraph (a)(1), (a)(2), (a)(3), or (a)(4) of this AD, as applicable.

(1) For actuator cylinder heads that have 3,000 or less total landings as of the effective date of this AD: Perform the eddy current inspection within 24 months after the effective date of this AD.

(2) For actuator cylinder heads that have 3,001 to 4,000 total landings as of the effective date of this AD: Perform the eddy current inspection within 6 months after the effective date of this AD.

(3) For actuator cylinder heads that have been in service for more than 7 years as of the effective date of this AD: Perform the eddy current inspection within 6 months of the effective date of this AD.

(4) For actuator cylinder heads that have 4,001 or more total landings as of the effective date of this AD: Perform the eddy current inspection within 10 landings after the effective date of this AD.

If No Cracking or Corrosion

(b) If no cracking or corrosion is found during the inspection required by paragraph (a) of this AD, before further flight, accomplish the follow-on actions (e.g., "vibro-etching" the MLG actuator data plate, painting a blue stripe on the actuator cylinder head to indicate ½32 inch oversize bushings, replacing bushings, and applying corrosion protection to the lug bores), per Raytheon Service Bulletin 32–3391, dated August 2000.

If Any Cracking or Corrosion

- (c) If any cracking or corrosion is found during the inspection required by paragraph (a) of this AD, before further flight, accomplish either of the actions specified in paragraph (c)(1) or (c)(2) of this AD, per Raytheon Service Bulletin 32–3391, dated August 2000.
- (1) Replace the actuator of the MLG with a new or serviceable actuator, or
- (2) Replace the actuator cylinder head with a new cylinder head.

Note 2: Raytheon Service Bulletin 32–3391, dated August 2000, references Precision Hydraulics Cylinder Maintenance Manual (CMM) 32–30–1105 as an additional source of service information.

Alternative Methods of Compliance

(d) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Wichita Aircraft Certification Office (ACO), FAA. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Wichita ACO.

Note 3: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Wichita ACO.

Special Flight Permit

(e) 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.

Incorporation by Reference

(f) The actions shall be done in accordance with Raytheon Service Bulletin 32-3391, dated August 2000. This incorporation by reference was approved previously by the Director of the Federal Register as of October 3, 2001 (66 FR 45575, August 29, 2001). Copies may be obtained from Raytheon Aircraft Company, Department 62, P.O. Box 85, Wichita, Kansas 67201–0085. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington: or at the FAA. Wichita Aircraft Certification Office, 1801 Airport Road, Room 100, Wichita, Kansas; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

Effective Date

(g) The effective date of this amendment remains October 3, 2001.

Issued in Renton, Washington, on January 18, 2002.

Michael Kaszycki,

Acting Manager, Transport Airplane Directorate, Aircraft Certification, Service. [FR Doc. 02–1966 Filed 1–28–02; 8:45 am] BILLING CODE 4910–13–P

FEDERAL TRADE COMMISSION

16 CFR Part 305

Rule Concerning Disclosures Regarding Energy Consumption and Water Use of Certain Home Appliances and Other Products Required Under the Energy Policy and Conservation Act ("Appliance Labeling Rule"); Correction

AGENCY: Federal Trade Commission. **ACTION:** Final rule; correction.

SUMMARY: The Federal Trade
Commission ("Commission") amends
its Appliance Labeling Rule by issuing
a correction to the range of
comparability for certain freezers
published on November 19, 2001 (66 FR
57867), to become effective on February
19, 2002. The correction affects only the
range of comparability in Appendix B1
of the Rule for upright freezers with
manual defrost with a total refrigerated
volume between 13.5 and 15.4 cubic
feet.

EFFECTIVE DATE: February 19, 2002. FOR FURTHER INFORMATION CONTACT:

Hampton Newsome, Attorney, Division of Enforcement, Federal Trade Commission, Washington, DC 20580 (202–326–2889); hnewsome@ftc.gov.

SUPPLEMENTARY INFORMATION: Energy use figures for 2001 for refrigerators, refrigerator-freezers, and freezers were submitted last year by manufacturers

and analyzed by the Commission. New ranges of comparability based upon them were published in the **Federal Register** on November 19, 2001 (66 FR 57867). The Commission staff has learned since publication that there was an inadvertent error in the range in Appendix B1 for upright freezers with manual defrost with total refrigerated volumes between 13.5 and 15.4 cubic feet. This notice contains the corrected number.

Although this corrected range of comparability for upright freezers with manual defrost is being published prior to the effective date of the November notice, manufacturers need not relabel any freezer already labeled and may use any labels that were ordered or printed before the date of this notice in good faith reliance on the November 19 notice. After this initial stock of labels is exhausted, however, manufacturers must use labels based on today's notice.

Regulatory Flexibility Act

The provisions of the Regulatory Flexibility Act relating to a Regulatory Flexibility Act analysis (5 U.S.C. 603-604) are not applicable to this proceeding because the amendments do not impose any new obligations on entities regulated by the Appliance Labeling Rule. Thus, the amendments will not have a "significant economic impact on a substantial number of small entities." 5 U.S.C. 605. The Commission has concluded, therefore, that a regulatory flexibility analysis is not necessary, and certifies, under section 605 of the Regulatory Flexibility Act (5 U.S.C. 605(b)), that the amendments announced today will not have a significant economic impact on a substantial number of small entities.

List of Subjects in 16 CFR Part 305

Advertising, Energy conservation, Household appliances, labeling, Reporting and recordkeeping requirements.

Accordingly, 16 CFR part 305 is corrected by making the following correcting amendments:

PART 305—[CORRECTED]

1. The authority citation for Part 305 continues to read as follows:

Authority: 42 U.S.C. 6294.

2. Appendix B1 to Part 305 is revised to read as follows:

APPENDIX B1 TO PART 305.—UPRIGHT FREEZERS WITH MANUAL DEFROST

[Range information]

Manufacturer's rated total re- frigerated volume in cubic feet	Range of estimated annual energy consumption (kWh/yr.)	
	Low	High
Less than 5.5	(*) 354 372 392 409 442 477 (*) 512 (*) 580 (*) (*)	(*) 354 372 392 410 454 482 (*) 527 (*) 580 (*)
29.5 and over	1,748	1,748

*No data submitted for units meeting the Department of Energy's Energy Conservation Standards effective July 1, 2001.

By direction of the Commission.

Donald S. Clark,

Secretary.

[FR Doc. 02–2073 Filed 1–28–02; 8:45 am] BILLING CODE 6750–01–M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8981]

RIN 1545-BA40

Disallowance of Deductions and Credits for Failure to File Timely Return

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains regulations relating to the disallowance of deductions and credits for nonresident alien individuals and foreign corporations that fail to file a timely U.S. income tax return. The current regulations permit nonresident aliens and foreign corporations the benefit of deductions and credits only if they timely file a U.S. income tax return in accordance with subtitle F of the Internal Revenue Code, unless the Commissioner waives the filing deadlines. The temporary regulations revise the waiver standard. The text of these temporary regulations also serves

as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective January 29, 2002.

Applicability Date: For dates of applicability, see §§ 1.874–1T(b)(4) and 1.882–4T(a)(3)(iv) of these regulations.

FOR FURTHER INFORMATION CONTACT:

Nina E. Chowdhry (202) 622–3880 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 871(b)(1) provides that a nonresident alien individual engaged in a trade or business within the United States shall be taxed on income effectively connected with the conduct of the trade or business within the United States. Likewise, under section 882(a)(1), a foreign corporation engaged in a trade or business within the United States shall be taxed on its income effectively connected with the conduct of the trade or business within the United States. In determining the amount of effectively connected taxable income, both the nonresident alien individual and the foreign corporation (collectively, foreign taxpayers) generally may deduct from effectively connected gross income expenses that are properly allocated and apportioned to that gross income. However, under sections 874(a)(1) and 882(c)(2), a foreign taxpayer generally is entitled to those deductions, and to allowable credits, only if it files a true and accurate U.S. income tax return in the manner prescribed in subtitle F of the Internal Revenue Code (Code), including on the return all the information necessary for the calculation of the deductions and credits

Sections 1.874-1(b)(1) and 1.882-4(a)(3)(i) provide filing deadlines beyond which a return entitling the foreign taxpayer to deductions and credits may not be filed. Under §§ 1.874–1(b)(2) and 1.882–4(a)(3)(ii), as currently in effect, the Commissioner may waive the filing deadlines prescribed in §§ 1.874-1(b)(1) and 1.882-4(a)(3)(i) in rare and unusual circumstances if good cause for such waiver, based on the facts and circumstances, is established by a foreign taxpayer who does not file a return (a non-filer). When these regulations were promulgated in 1990, Treasury and the IRS intended that the waiver standard balance the legislative intent to establish strong compliance measures with respect to required