

Manhattan Beach Pier (coast of the Pacific Ocean); then north and west along the coast of the Pacific Ocean to a point directly south of the intersection of Pacific Coast Highway (State Highway 1) and Malibu Canyon/Las Virgenes Road (County Highway N1); then north from that point to and on Malibu Canyon/Las Virgenes Road to Mulholland Drive; then west on Mulholland Drive to Kanan Road; then north on Kanan Road to U.S. Highway 101; then west on U.S. Highway 101 to the Los Angeles/Ventura County line; then northeast, east, north, east, and north along the Los Angeles/Ventura County line to State Highway 126; then northeast to the point where the Los Angeles/Kern County line is intersected by an imaginary line drawn between the intersection of the Los Angeles/Ventura County line and State Highway 126 and the intersection of Tehachapi Willow Springs Road and West 100th Street (the latter intersection is in the city of Mojave); then east along the Los Angeles/Kern County line to the Los Angeles/San Bernardino County line; then south along the Los Angeles/San Bernardino County line to the Los Angeles/Orange County line; then west, south, and southwest along the Los Angeles/Orange County line to the point of beginning.

Orange County. That portion of the county that lies north of a line drawn as follows: Beginning at the intersection of the Orange/Riverside County line and State Highway 91; then west on State Highway 91 to State Highway 90 (Imperial Highway); then northwest on State Highway 90 to State Highway 39 (Beach Boulevard); then south on State Highway 39 to Katella Avenue; then west on Katella Avenue to the Los Angeles/Orange County line.

Riverside County. That portion of the county bounded by a line drawn as follows: Beginning at the intersection of the San Bernardino County line and the eastern city limit of Cherry Valley; then south along the eastern city limit of Cherry Valley to Highland Springs Avenue; then south on Highland Springs Avenue to Interstate Highway 10; then west on Interstate Highway 10 to State Highway 79 (Lambs Canyon Road); then south on State Highway 79 to State Highway 74; then west on State Highway 74 to State Street in the city of Hemet; then south on State Street to Diamond Valley Road; then west on Diamond Valley Road to Palm Avenue; then south on Palm Avenue to De Portola Road; then south on De Portola Road to East Benton Road; then southeast from that point along an imaginary line to the intersection of Sage Road and State Highway 79; then

east on State Highway 79 to State Highway 371; then southeast to the point where the Riverside/San Diego County line is intersected by an imaginary line drawn between the intersection of State Highway 79 and State Highway 371 and the intersection of State Highway 78 and West Side Road (the latter intersection is in San Diego County); then west along the Riverside/San Diego County line to the point where that line turns from northeast to due west; then northwest from that point along an imaginary line to the Riverside/Orange County line at the point where it turns from northeast to northwest (west of the city of Lake Elsinore); then northwest from that point along the Riverside/Orange County line to the Riverside/San Bernardino County line; then north and east along the Riverside/San Bernardino County line to the point of beginning.

San Bernardino County. That portion of the county that lies south and west of a line drawn as follows: Beginning at the Kern/San Bernardino County line at the southeastern corner of Kern County; then southeast from that point along an imaginary line to the intersection of Stoddard Wells Road and Dale Evans Parkway in the town of Apple Valley; then south on Dale Evans Parkway to Waalew Road; then east on Waalew Road to the Apple Valley town limit; then southeast from that point along an imaginary line to the intersection of State Highway 247 and Northside Road; then east on Northside Road to Meridian Road; then south on Meridian Road to Cambria Road; then east on Cambria Road to Post Office Road; then south on Post Office Road to State Highway 18; then southwest from that point along an imaginary line to the intersection of State Highway 18 and State Highway 38 (North Shore Drive) located west of the city of Big Bear Lake; then south from that point along an imaginary line to the San Bernardino/Riverside County line at the point where that county line turns from west to south just northwest of the city of Banning.

Ventura County. That portion of the county bounded by a line drawn as follows: Beginning at the intersection of the Ventura/Los Angeles County line and U.S. Highway 101; then west on U.S. Highway 101 to State Highway 34 (North Lewis Road); then north on State Highway 34 to State Highway 118; then northeast along an imaginary line to the intersection of Old Telegraph Road and State Highway 126; then east on State Highway 126 to the Ventura/Los Angeles County line; then south along the Ventura/Los Angeles County line to the point of beginning.

Done in Washington, DC, this 30th day of July 2003.

Peter Fernandez,

Acting Administrator, Animal and Plant Health Inspection Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1

[TD 9083]

RIN 1545-AH49

Golden Parachute Payments

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to golden parachute payments under section 280G of the Internal Revenue Code. These regulations incorporate changes and clarifications to reflect comments received concerning the proposed regulations primarily concerning the small corporation exemption, prepayment of the excise tax, and the definition of change in ownership or control.

DATES: *Effective Date:* August 4, 2003. These regulations apply to any payment that is contingent on a change in ownership or control if the change in ownership or control occurs on or after January 1, 2004.

Comments on the collection of information in § 1.280G-1, Q/A-7(a), should be received by October 3, 2003.

ADDRESSES: 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:T:T:SP, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Erin Madden at (202) 622-6030 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information in this final rule has been reviewed and, pending receipt and evaluation of public comments, approved by the Office of Management and Budget (OMB) under 44 U.S.C. 3507 and assigned control number 1545-1851.