

performed for or on behalf of a related person, within the meaning of section 954(e)(1)(A), if the partnership is a related person with respect to the controlled foreign corporation, under section 954(d)(3), and, in connection with the services performed by the partnership, the controlled foreign corporation provided assistance that would have constituted substantial assistance contributing to the performance of such services, under paragraph (b)(2)(ii) of this section, if furnished to the controlled foreign corporation by a related person.

* * * * *

Par. 8. Section 1.954-9 is added to read as follows:

§ 1.954-9 Hybrid branches.

[The text of this proposed section is the same as the text of § 1.954-9T published elsewhere in this issue of the **Federal Register**.]

Par. 9. In § 1.956-2, paragraph (a)(3) is added to read as follows:

§ 1.956-2 Definition of United States property.

(a) * * *

(3) For purposes of section 956, if a controlled foreign corporation is a partner in a partnership that owns property that would be United States property, within the meaning of paragraph (a)(1) of this section, if owned directly by the controlled foreign corporation, the controlled foreign corporation will be treated as holding an interest in the property equal to its ownership interest in the partnership and such ownership interest will be treated as an interest in United States property.

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PART 301—PROCEDURE AND ADMINISTRATION

Par. 10. The authority citation for 26 CFR part 301 continues to read in part as follows:

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

Par. 11. Section 301.7701-3 is amended as follows:

1. Paragraph (a) is amended by adding a sentence at the end of the paragraph.
2. Paragraph (c)(1)(iv) is amended by adding a sentence at the end of the paragraph.

The additions read as follows:

§ 301.7701-3 Classification of certain business entities.

(a) [The text of the proposed paragraph (a) of this section is the same

as the text of § 301.7701-3T(a) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(c) * * *

(1) * * *

(iv) [The text of the proposed paragraph (c)(1)(iv) of this section is the same as the text of § 301.7701-3T(c)(1)(iv) published elsewhere in this issue of the **Federal Register**.]

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Michael P. Dolan,

Deputy Commissioner of Internal Revenue.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 81

[OH107-1b; KY101-9809b; FRL-5986-1]

Clean Air Act Promulgation of Extension of Attainment Date for Ozone Nonattainment Area; Ohio; Kentucky

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to extend the attainment date for the Cincinnati-Hamilton interstate moderate ozone nonattainment area from November 15, 1997 to November 15, 1998. This proposed extension is based in part on monitored air quality readings for the national ambient air quality standard (NAAQS) for ozone during 1997. Accordingly, EPA is also proposing to revise the tables in the Code of Federal Regulations concerning ozone attainment dates in this area. In the final rules section of this **Federal Register**, the EPA is approving these actions as a direct final rule without prior proposal because EPA views this as a noncontroversial action and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. This direct final rule will become effective without further notice unless EPA receives relevant adverse written comment on this proposed rule. Should EPA receive such comment, it will publish a final rule informing the public that the direct final rule did not take effect and such public comment received will be addressed in a subsequent final rule based on the proposed rule. If no

adverse written comments are received, the direct final rule will take effect on the date stated in that rule and no further activity will be taken on this proposed rule. EPA does not plan to institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time.

DATES: Written comments on this proposed rule must be received on or before April 27, 1998.

ADDRESSES: Comments may be mailed to Joseph M. LeVasseur at the EPA Region 4 address listed below or to J. Elmer Bortzer, Chief, Regulation Development Section, Air Programs Branch (AR-18J), Region 5 at the address listed below. Copies of the material submitted by the Kentucky Natural Resources and Environmental Protection Cabinet (KNREPC) may be examined during normal business hours at the following locations:

Environmental Protection Agency,
Atlanta Federal Center, Region 4 Air
Planning Branch, 61 Forsyth Street,
Atlanta, Georgia 30303-3104.

Natural Resources and Environmental
Protection Cabinet, 803 Schenkel
Lane, Frankfort, Kentucky 40601.

Copies of the materials submitted by the Ohio Environmental Protection Agency (OEPA) may be examined during normal business hours at the following locations:

Regulation Development Section, Air
Programs Branch (AR-18J), U.S.
Environmental Protection Agency, 77
West Jackson Boulevard, Chicago,
Illinois, 60604.

OEPA, Division of Air Pollution
Control, 1800 Watermark Drive,
Columbus, OH 43215.

FOR FURTHER INFORMATION CONTACT:
Randolph O. Cano at (312) 886-6036 or
Joseph M. LeVasseur at (404) 562-9035.

SUPPLEMENTARY INFORMATION: For additional information see the direct final rule published in the rules section of this **Federal Register**.

Dated: February 27, 1998.

A. Stanley Meiburg,

Acting Regional Administrator, Region 4.

Dated: March 16, 1998.

David A. Ullrich,

Acting Regional Administrator, Region 5.

[FR Doc. 98-7761 Filed 3-25-98; 8:45 am]

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