

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-208299-90]

RIN 1545-AP01

Allocation and Sourcing of Income and Deductions Among Taxpayers Engaged in a Global Dealing Operation; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections, including a change to the date of the public hearing, to the notice of proposed rulemaking (REG-208299-90) which was published in the **Federal Register** on Friday, March 6, 1998 (63 FR 11177). The notice of proposed rulemaking relates to the allocation among controlled taxpayers and sourcing of income, deductions, gains and losses from a global dealing operation; rules applying these allocation and sourcing rules to foreign currency transactions and to foreign corporations engaged in a U.S. trade or business; and rules concerning the mark-to-market treatment resulting from hedging activities of a global dealing operation.

DATES: The public hearing originally scheduled for July 9, 1998, has been rescheduled for July 14, 1998.

ADDRESSES: The public hearing will be held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Ginny Chung, (202) 622-3870 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The notice of proposed rulemaking that is subject to these corrections is under sections 482 and 864 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-208299-90) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-208299-90) which is the subject of FR Doc. 98-5674 is corrected as follows:

1. On page 11182, column 2, in the preamble under the heading "K. Source of Global Dealing Income", in the

second paragraph, line 5, the language "§ 1.863-3 which sources income from a" is corrected to read "§ 1.863-3(h) which sources income from a".

2. On page 11185, column 2, in the preamble under the heading "Comments and Public Hearing", in the second paragraph, line 2, the language "for July 9, 1998, at 10 a.m. in room 2615," is corrected to read "for July 14, 1998, at 10 a.m. in room 2615,".

Cynthia E. Grigsby,*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

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ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[WA 66-7141a; FRL-5998-2]

Approval and Promulgation of State Implementation Plans: Washington

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) proposes to approve several minor revisions to the state of Washington Implementation Plan (SIP). Pursuant to section 110(a) of the Clean Air Act (CAA), the Director of the Washington Department of Ecology (Ecology) submitted a request to EPA dated December 30, 1997, to revise certain regulations of a local air pollution control agency, namely, the Puget Sound Air Pollution Control Agency (PSAPCA). In the Final Rules Section of this **Federal Register**, the EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision amendment and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this rule. If the EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this action.

DATES: Comments on this proposed rule must be received in writing by May 21, 1998.

ADDRESSES: Written comments should be addressed to Montel Livingston, Environmental Protection Specialist

(OAQ-107), Office of Air Quality, at the EPA Regional Office listed below. Copies of the documents relevant to this proposed rule are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day.

Environmental Protection Agency, Region 10, Office of Air Quality, 1200 6th Avenue, Seattle, WA 98101. The State of Washington Department of Ecology, P.O. Box 47600, Olympia, Washington 98504.

FOR FURTHER INFORMATION CONTACT:

Christi Lee, Washington Operations Office, EPA, 300 Desmond Drive, Suite #102, Lacey, Washington 98503, (360) 753-9079.

SUPPLEMENTARY INFORMATION: See the information provided in the Direct Final action which is located in the Rules Section of this **Federal Register**.

Dated: April 6, 1998.

Chuck Clarke,*Regional Administrator, Region X.*

[FR Doc. 98-10400 Filed 4-20-98; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 799**

[OPPTS-42187N; FRL-5780-6]

RIN 2070-AC76**Amended Proposed Test Rule for Hazardous Air Pollutants; Extension of Comment Period**

AGENCY: Environmental Protection Agency (EPA).

ACTION: Amended proposed rule; extension of comment period.

SUMMARY: EPA is proposing additional amendments to the proposed test rule (61 FR 33178, June 26, 1996, as amended at 62 FR 67466, December 24, 1997) that was issued under section 4(a) of the Toxic Substances Control Act (TSCA) that would require manufacturers (including importers) and processors to test the hazardous air pollutants (HAPs) specified in the amended proposed test rule for certain health effects. This second amended proposed test rule modifies the provisions identifying the persons that would be required to test under the HAPs rule, and provides additional guidance to persons in determining what their responsibilities would be