

and the treatment of distributions by an S corporation.

**DATES:** This correction is effective December 22, 1999.

**FOR FURTHER INFORMATION CONTACT:** Martin Schaffer, Deane Burke, or David Shulman at (202) 622-3070, or Brenda Stewart at (202) 622-3120 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

The correction to final regulations that are subject to this correction is under sections 1366, 1367, and 1368 of the Internal Revenue Code.

**Need for Correction**

As published, the correction to final regulations (TD 8852) contains a typographical error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the correction of the final regulations (TD 8852), which was the subject of FR Doc. 00-5244, is corrected as follows:

**§ 1.1367-1 [Corrected]**

1. On page 12471, third column, the penultimate line of the correction for § 1.1367-1, the reference “§ 1.1377(b)(1)” is corrected to read “§ 1.1377-1(b)(1)”.

**Dale D. Goode,**

*Federal Register Liaison, Assistant Chief Counsel (Corporate).*

[FR Doc. 00-6693 Filed 3-27-00; 8:45 am]

**BILLING CODE 4830-01-U**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 8870]

RIN 1545-AV39

**General Rules for Making and Maintaining Qualified Electing Fund Elections; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction of final regulations.

**SUMMARY:** This document contains corrections to final regulations which were published in the **Federal Register** on Monday, February 7, 2000 (65 FR 5777), relating to a passive foreign investment company (PFIC) shareholder that makes the election under section 1295 to treat the PFIC as a qualified electing fund, and for PFIC shareholders

that wish to make a section 1295 election that will apply on a retroactive basis.

**DATES:** This correction is effective February 7, 2000.

**FOR FURTHER INFORMATION CONTACT:** Margaret A. Fung, (202) 622-3840 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of these corrections are under sections 1291, 1293, 1295 and 1298 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 8870) contain errors that are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (TD 8870), which were the subject of FR Doc. 00-1892, is corrected as follows:

**PART 1—[CORRECTED]**

1. On page 5779, beginning in column 1, instructional Paragraph 1, and the authority citation are corrected to read as follows:

**Paragraph 1.** The authority citation for part 1 is amended by removing the entries for 1.1291-1T, 1.1293-1T, 1.1295-1T, and 1.1295-3T, and by adding entries in numerical order to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
 Sec. 1.1291-1 also issued under 26 U.S.C. 1291. \* \* \*  
 Sec. 1.1293-1 also issued under 26 U.S.C. 1293. \* \* \*  
 Sec. 1.1295-1 also issued under 26 U.S.C. 1295.  
 Sec. 1.1295-3 also issued under 26 U.S.C. 1295. \* \* \*

**§ 1.1293-0 [Corrected]**

2. On page 5779, column 2, a new instructional paragraph 2a. is added to read as follows:

**Par. 2a.** Section 1.1293-0 is amended by:

1. Removing the reference “1.1293-1T” in the introductory text of the section and adding “1.1293-1” in its place.
2. Removing the “T” and the parenthetical “(temporary)” from the entry for § 1.1293-1T.

**§ 1.1295-0 [Corrected]**

3. On page 5779, column 2, instruction 5 of instructional Par. 4. is corrected by removing the reference

“1.195-3”, and adding “1.1295-3” in its place.

**Dale D. Goode,**

*Federal Register Liaison, Assistant Chief Counsel (Corporate).*

[FR Doc. 00-6257 Filed 3-27-00; 8:45 am]

**BILLING CODE 4830-01-U**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 8856]

RIN 1545-AX44

**General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Related Collection, Refunds, and Credits; Revision of Information Reporting and Backup Withholding Regulations; and Removal of Regulations Under Parts 1 and 35a and of Certain Regulations Under Income Tax Treaties; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final rule.

**SUMMARY:** This document contains corrections to final regulations (TD 8856) which were published in the **Federal Register** on Thursday, December 30, 1999 (64 FR 73408), relating to the withholding of income tax on certain U.S. source income payments to foreign persons.

**DATES:** This correction is effective January 1, 2001.

**FOR FURTHER INFORMATION CONTACT:** Laurie Hatten-Boyd at (202) 622-3840 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are subject to these corrections provide guidance under sections 1441, 1442, and 1443 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 8856) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (TD 8856), which were the subject of FR Doc. 99-33515, is corrected as follows:

**§ 1.1441-1 [Corrected]**

1. On page 73409, column 2, § 1.1441-1(f)(2)(i), line 24, the language,

“valid after December 31, 2001. The rule” is corrected to read “valid after December 31, 2000. The rule”.

**§ 1.1441-6 [Corrected]**

2. On page 73410, column 2, § 1.1441-6(g)(2), line 10, the language “Form 1001 or 8233 is valid on or after” is corrected to read “Form 1001 or 8233 that is valid on or after”.

**Dale D. Goode,**

*Federal Register Liaison, Assistant Chief Counsel (Corporate).*

[FR Doc. 00-5247 Filed 3-27-00; 8:45 am]

BILLING CODE 4830-01-U

**NATIONAL ARCHIVES AND RECORDS ADMINISTRATION**

**Information Security Oversight Office**

**32 CFR Part 2001**

[Directive No. 1; Appendix A]

RIN 3095-AA92

**Information Security Oversight Office; Classified National Security Information; Correction**

**AGENCY:** Information Security Oversight Office (ISOO), National Archives and Records Administration (NARA).

**ACTION:** Final rule; correction.

**SUMMARY:** The Information Security Oversight Office, NARA, published in the **Federal Register** of September 13, 1999, a final rule establishing a uniform referral standard that Federal agencies must use for multi-agency declassification issues. Inadvertently, we omitted the term and definition of “Equity.” This document provides the missing text.

**DATES:** Effective on October 13, 1999.

**FOR FURTHER INFORMATION CONTACT:** Steven Garfinkel, Director, ISOO. Telephone: 202-219-5250.

**SUPPLEMENTARY INFORMATION:** ISOO published a final rule document in the **Federal Register** of September 13, 1999, (64 FR 49388) adding a new § 2001.55 to Subpart E. The term and definition of “Equity” was inadvertently dropped from the text of the rule. This correction provides the definition for “Equity.”

In the document FR 99-23800 published on September 13, 1999, (99 FR 49388) make the following correction.

On page 49389, in the second column, in § 2001.55, paragraph (d), add the definition of “Equity” in alphabetical order to read as follows:

**§ 2001.55 Document referral.**

\* \* \* \* \*

(d) \* \* \*

“Equity means information originally classified by or under the control of an agency, as control is defined in section 1.1(b) of E.O. 12958.”

\* \* \* \* \*

Dated: March 22, 2000.

**John W. Carlin,**

*Archivist of the United States.*

[FR Doc. 00-7604 Filed 3-27-00; 8:45 am]

BILLING CODE 7515-01-P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[MD059-3049a; FRL-6564-8]

**Approval and Promulgation of Air Quality Implementation Plans; Maryland; Withdrawal of Direct Final Rule**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Withdrawal of direct final rule.

**SUMMARY:** Because we received adverse comments, EPA is withdrawing the direct final rule to approve Maryland’s Post-1996 Rate-of-Progress plan for the Cecil County portion of the Philadelphia-Wilmington-Trenton severe ozone nonattainment area. In the direct final rule published on February 3, 2000 (65 FR 5252), we stated that if we received adverse comment by March 6, 2000, we would publish a timely withdrawal in the **Federal Register**. EPA subsequently received adverse comments. We will address those comments in a final rule based upon the proposed rule also published on February 3, 2000 (65 FR 5296). As stated in the parallel proposal, EPA will not institute a second comment period on this action.

**DATES:** The addition of 40 CFR 52.1075(h) and 52.1076(e) is withdrawn as of March 28, 2000.

**FOR FURTHER INFORMATION CONTACT:** Kristeen Gaffney (215) 814-2092.

**SUPPLEMENTARY INFORMATION:**

**List of Subjects in 40 CFR Part 52**

Environmental protection, Air pollution control, Hydrocarbons, Ozone.

Dated: March 19, 2000.

**Bradley M. Campbell,**

*Regional Administrator, Region III.*

Accordingly, the addition of 40 CFR 52.1075(h) and 52.1076(e) is withdrawn as of March 28, 2000.

[FR Doc. 00-7625 Filed 3-27-00; 8:45 am]

BILLING CODE 6560-50-P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 62**

[Docket No. ID-01-0001; FRL-6566-2]

**Approval and Promulgation of Municipal Solid Waste Landfills State Plan for Designated Facilities and Pollutants: Idaho**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

**SUMMARY:** EPA is approving the State of Idaho’s section 111(d) State Plan for controlling emissions from existing Municipal Solid Waste (MSW) Landfills. The plan was submitted on December 16, 1999, to fulfill the requirements of section 111(d) of the Clean Air Act. The State Plan adopts and implements the Emissions Guidelines applicable to existing MSW Landfills, and establishes emission limits and controls for sources which commenced construction, reconstruction, or modification before May 30, 1991. EPA has determined that Idaho’s State Plan meets CAA requirements and hereby approves this State Plan, thus making it federally enforceable.

**DATES:** This action will be effective on May 30, 2000 without further notice, unless EPA receives relevant adverse comments by April 27, 2000. If EPA receives such comments, then it will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that this rule will not take effect.

**ADDRESSES:** Written comments should be addressed to: Catherine Woo, US EPA, Region X, Office of Air Quality (OAQ-107), 1200 Sixth Avenue, Seattle, Washington 98101.

Copies of materials submitted to EPA may be examined during normal business hours at the following location: US EPA, Region X, Office of Air Quality, 1200 Sixth Avenue, Seattle, Washington 98101.

**FOR FURTHER INFORMATION CONTACT:** Catherine Woo, US EPA, Region X, Office of Air Quality (OAQ-107), 1200 Sixth Avenue, Seattle, Washington 98101, (206) 553-1814.

**SUPPLEMENTARY INFORMATION:**

Throughout this document, whenever we, us or our is used, this refers to EPA. Information regarding this action is presented in the following order:

I. EPA Action

What action is EPA taking today?

Why is EPA taking this action?

Who is affected by Idaho’s State Plan?