

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

[REG-107101-00]

RIN 1545-AY13

**Treaty Guidance Regarding Payments With Respect to Domestic Reverse Hybrid Entities; Correction****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking that was published in the **Federal Register** on Tuesday, February 27, 2001 (66 FR 12445), relating to treaty guidance regarding payments with respect to domestic reverse hybrid entities.

**FOR FURTHER INFORMATION CONTACT:** Elizabeth U. Karzon or Karen Rennie-Quarrie at (202) 622-3880 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The notice of proposed rulemaking (REG-107101-00) that is the subject of this correction is under section 894 of the Internal Revenue Code.

**Need for Correction**

As published the notice of proposed rulemaking contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the notice of proposed rulemaking which was the subject of FR Doc. 01-1687, is corrected as follows:

**PART 1—INCOME TAXES**

On page 12447, column 2, following amendatory instruction Paragraph 1, correct the authority citation to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 1.894-1(d)(2) also issued under 26 U.S.C. 894 and 7701(l). \* \* \*

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning).*

[FR Doc. 01-5958 Filed 3-9-01; 8:45 am]

BILLING CODE 4830-01-P

**ENVIRONMENTAL PROTECTION AGENCY****40 CFR Part 63**

[FRL-6882-3]

**Approval of the Clean Air Act, Section 112(l), Authority for Hazardous Air Pollutants; Perchloroethylene Air Emission Standards for Dry Cleaning Facilities; State of Washington; Puget Sound Clean Air Agency****AGENCY:** Environmental Protection Agency (EPA).**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to approve Puget Sound Clean Air Agency's (Puget Sound Clean Air) request for approval to implement and enforce its Regulation III, section 3.03, Perchloroethylene Dry Cleaners in place of federal National Perchloroethylene Air Emission Standards for Dry Cleaning Facilities ("Drycleaning NESHAP"), as it applies to area sources. Approval of this request would make Puget Sound Clean Air's rules federally enforceable and would reduce the burden on area sources within Puget Sound Clean Air's jurisdiction such that they would only have one rule with which they must comply. Major sources would remain subject to the federal drycleaning NESHAP, as adopted into Puget Sound Clean Air Regulation III, section 2.02.

In the final rules section of this **Federal Register**, EPA is approving Puget Sound Clean Air's request as a direct final rule without prior proposal because the Agency views this as a noncontroversial action and anticipates no relevant adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no relevant adverse comments are received in response to this action, EPA will not take action on this proposed rule. If the EPA receives relevant adverse comments, EPA will withdraw the direct final rule and it will not take effect. EPA will then address all public comments received in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this action.

**DATES:** Written comments must be received by April 11, 2001.**ADDRESSES:** Written comments should be mailed concurrently to the addresses below:

Doug Hardesty, U.S. Environmental Protection Agency, Region X, Office of Air Quality (OAQ-107), 1200 Sixth Avenue, Seattle, WA, 98101.  
Dennis McLerran, Director, Puget Sound Clean Air Agency, 110 Union Street, Suite 500, Seattle, WA 98101.

Copies of the requests for approval are available for public inspection at EPA's Region X office during normal business hours.

**FOR FURTHER INFORMATION CONTACT:**

Doug Hardesty, Office of Air Quality (OAQ-107), US EPA, Region X, 1200 Sixth Avenue, Seattle, WA 98101, (206) 553-6641.

**SUPPLEMENTARY INFORMATION:** For additional information see the direct final action which is published in the Rules section of this **Federal Register**.

Dated: August 2, 2000.

**Charles E. Findley,***Acting Regional Administrator, Region X.*

[FR Doc. 01-1344 Filed 3-9-01; 8:45 am]

BILLING CODE 6560-50-U

**DEPARTMENT OF THE INTERIOR****Fish and Wildlife Service****50 CFR Part 18**

RIN 1018-AH86

**Marine Mammals: Incidental Take During Specified Activities****AGENCY:** Fish and Wildlife Service, Interior.**ACTION:** Advance notice of proposed rulemaking and request for comments.

**SUMMARY:** Pursuant to the Marine Mammal Protection Act we, the U.S. Fish and Wildlife Service, intend to develop a rule that would allow authorization for the incidental, unintentional take of small numbers of Florida manatees (*Trichechus manatus latirostris*) that results from government activities related to watercraft and watercraft access facilities within the geographic area of the species' range in Florida for a period of not more than 5 years.

Under provisions of the MMPA, it is unlawful for any person to take a Florida manatee in waters or on lands under the jurisdiction of the United States. Nonetheless, incidental take shall be allowed if we find, based on the best available scientific information, that the total taking during the specified time period will have a negligible impact on the species and will not have an unmitigable adverse impact on the availability of the species for subsistence uses. In making these findings, we would establish specific regulations for the activities that set forth permissible methods of taking and means of effecting the least practicable adverse impact on the species and their habitat; and requirements for monitoring and reporting.