

Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-208280-86; REG-136311-01]

RIN 1545-AJ57; RIN 1545-BB30

Exclusions From Gross Income of Foreign Corporations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Corrections to notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains corrections to a notice of proposed rulemaking and notice of public hearing that was published in the **Federal Register** on Friday, August 2, 2002 (67 FR 50510), relating to exclusions from gross income of foreign corporations.

FOR FURTHER INFORMATION CONTACT: Patricia Bray (202) 622-3880 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking and notice of public hearing that is subject to these corrections is under section 883 of the Internal Revenue Code.

Need for Correction

As published the notice of proposed rulemaking and notice of public hearing contains 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 and notice of public hearing (REG-208280-86; REG-136311-01), which was the subject of FR Doc. 02-19127, is corrected as follows:

1. On page 50510, column 1, line 5 of the heading, the numbers "RIN 1545-AJ57; RIN 1545-BA07" is corrected to read "RIN 1545-AJ57; RIN 1545-BB30".

2. On page 50512, column 2, in the preamble under the paragraph heading "ii. Space or slot charters.", first full paragraph, line 8 from the bottom of the paragraph, the language "is incidental to the operation ships or" is corrected to read "is incidental to the operation of ships or".

3. On page 50515, column 3, in the preamble under the heading "C. Comments Relating to § 1.883-2: Treatment of Publicly-Traded Corporations", second paragraph, line 2 from the bottom of the paragraph, the language "aggregate 50 percent of more of the" is corrected to read aggregate 50 percent or more of the".

4. On page 50518, column 2, in the preamble under the paragraph heading "3. *Certain limitation on benefits article restrictions in income tax conventions applied to shareholders.*", line 3 from the top of the column, the language "limitation of benefits article of the treaty" is corrected to read "limitation on benefits article of the treaty".

§ 1.883-1 [Corrected]

5. On page 50521, column 2, § 1.883-1(c)(3)(ii), line 6, the language "under § 1.883-2(f), 1.882-3(d) or 1.883-" is corrected to read "under §§ 1.883-2(f), 1.883-3(d) or 1.883-".

6. On page 50525, column 2, § 1.883-1(h)(2), lines 5, 6 and 7, from the top of the column, the language "each category of income listed in (i) through (viii) of this section paragraph (h)(2)" is corrected to read "each category of income listed in paragraphs (h)(2)(i) through (viii) of this section".

§ 1.883-2 [Corrected]

7. On page 50528, column 2, § 1.883-2(f)(2), line 3, the language "that the stock is listed;" is corrected to read "the stock is listed;".

§ 1.883-4 [Corrected]

8. On page 50533, column 1, § 1.883-4(d)(3)(ii), lines 3 and 4, the language requirements of paragraphs (d)(3)(ii)(A) and (B) are satisfied. If the widely-held" is corrected to read "requirements of paragraphs (d)(3)(ii)(A) and (B) of this section are satisfied. If the widely-held".

9. On page 50534, column 2, § 1.883-4(d)(4)(iii)(B), line 3, the language "that the stock is listed;" is corrected to read "the stock is listed;".

10. On page 50534, column 3, § 1.883-4(d)(4)(iv)(B), line 3, the language "this section (as if it the

language applied" is corrected to read "this section (as if the language applied)".

Cynthia E. Grigsby,

Chief, Regulations Unit, Associate Chief Counsel, (Income Tax & Accounting).

[FR Doc. 02-23497 Filed 9-13-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 41, 48, and 145

[REG-103829-99]

RIN 1545-AX10

Excise Taxes; Definition of Highway Vehicle; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document contains a notice of public hearing on proposed regulations relating to the definition of a highway vehicle for purposes of various excise taxes.

DATES: The public hearing is being held on February 27, 2003, at 10 a.m. The IRS must receive written or electronic outlines of the topics to be discussed at the hearing by February 6, 2003.

ADDRESSES: The public hearing is being held in Room 4718, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building.

Mail outlines to: CC:ITA:RU (REG-103829-99), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Hand deliver outlines Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:ITA:RU (REG-103829-99), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Submit electronic outlines of oral comments to the IRS Internet site at www.irs.gov/regs.

FOR FURTHER INFORMATION CONTACT: Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing

Treena Garrett, (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed regulations (REG-103829-99) that was published in the **Federal Register** on June 6, 2002 (67 FR 38913).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who have submitted written comments and wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by February 6, 2003.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing. Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

Cynthia E. Grigsby,

Chief, Regulations Unit, Associate Chief Counsel, (Income Tax and Accounting).

[FR Doc. 02-23498 Filed 9-13-02; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 63

[FRL-7270-9]

Approval of the Clean Air Act, Section 112(l), Authority for Hazardous Air Pollutants; Perchloroethylene Air Emission Standards for Dry Cleaning Facilities; Commonwealth of Massachusetts Department of Environmental Protection

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to approve Massachusetts Department of Environmental Protection's (MA DEP) request to implement and enforce its Regulation 310 CMR, Sections 7.26(10)-(16) Perchloroethylene Air Emissions Standards for Dry Cleaning Facilities and Sections 70.01-04 Environmental Results Program Certification pertaining to dry cleaning facilities in place of the National Perchloroethylene Air Emission Standards for Dry Cleaning Facilities ("Drycleaning NESHAPS"), as it applies to area sources. Approval of this request would make Massachusetts Department of Environmental Protection's rules federally enforceable and would reduce the burden on area sources within the Commonwealth of Massachusetts'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.

In the final rules section of this **Federal Register**, EPA is approving MA DEP'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. MA DEP has been enforcing its own regulations since

1997. 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 take no further 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 in this action.

DATES: Written comments must be received on or before October 16, 2002.

ADDRESSES: Written comments should be mailed concurrently to the addresses below: Steven Rapp, Chief, Air Permits, Toxics, and Indoor Programs Unit (CAP), U.S. Environmental Protection Agency, Region I, One Congress Street, Suite 1100, Boston, MA 02114.

Steven DeGabriele, Director, Business Compliance Division, Massachusetts Department of Environmental Protection, One Winter Street, Boston, MA 02108.

Copies of the requests for approval are available for public inspection at EPA's Region I Office, Air Permits, Toxics and Indoor Programs Unit during normal business hours.

FOR FURTHER INFORMATION CONTACT: MaryBeth Smuts, Air Permits, Toxics, and Indoor Programs Unit, U.S. EPA Region I, One Congress St, Suite 1100, Boston, MA 02114, (617) 918-1512.

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

Dated: August 13, 2002.

Robert W. Varney,

Regional Administrator, EPA-New England.

[FR Doc. 02-23258 Filed 9-13-02; 8:45 am]

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