of final regulations in the **Federal Register**, that are subject to section 143. Issuers may apply § 1.143(g)–1, in whole, but not in part, to bonds sold on or after November 5, 2003 and before the date of publication of final regulations in the **Federal Register**, that are subject to section 143.

(2) *Permissive retroactive application in whole.* Except as provided in paragraph (d)(4) of this section, an issuer may apply § 1.143(g)–1, in whole, but not in part, to any bonds that are sold before November 5, 2003, and subject to section 143.

(3) *Bonds subject to the Internal Revenue Code of 1954.* Except as provided in paragraph (d)(4) of this section, and subject to the applicable effective dates for the corresponding statutory provisions, an issuer may apply § 1.143(g)–1, in whole, but not in part, to any bonds that are subject to section 103A(i) of the Internal Revenue Code of 1954.

(4) *Special rule for pre-July 1, 1993 bonds.* To the extent that an issuer applies this section to any bonds pursuant to paragraph (d)(2) or (d)(3) of this section, § 6a.103A–2(i)(3) of this chapter also applies to the bonds if the bonds were issued before July 1, 1993.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 03–27866 Filed 11–4–03; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG–108524–00]

RIN–1545–AY28

Section 1446 Regulations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains a correction to a notice of proposed rulemaking that was published in the **Federal Register** on September 3, 2003 (68 FR 52466) regarding the obligation of a partnership to pay a withholding tax on effectively connected taxable income allocable under section 704 to a foreign partner.

FOR FURTHER INFORMATION CONTACT: David J. Sotos at (202) 622–3860 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of these corrections are under section 704 of the Internal Revenue Code.

Need for Correction

As published, this notice of proposed rulemaking contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of notice of proposed rulemaking (REG–108524–00), which is the subject of FR. Doc. 03–22175, is corrected as follows:

1. On page 52469, column 2, in the preamble, under the paragraph heading ''Special Rules for Tiered Trust or Estate Structures—§ 1.1446–3(d)(2)(iii)'', first paragraph, line 4, the language ''1446(d) to provide that a foreign trust's'' is corrected to read ''1446(d) to provide that amounts withheld on a foreign trust's''.

§ 1.1461–1 [Corrected]

2. On page 52483, column 1, § 1.1461–1, paragraph (a)(1), line 13, the language ''under § 11446–4(g). The previous two'' is corrected to read ''under § 1.1446–4(g). The previous two.''

Cynthia E. Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedures and Administration).

[FR Doc. 03–27865 Filed 11–4–03; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 60

[SIP NO. MT–001–0047b, WY–001–0010b, WY–001–0011b, WY–001–0012b; FRL–7573–3]

Approval and Promulgation of Air Quality Implementation Plans; States of Montana and Wyoming; Revisions to the Administrative Rules of Montana; New Source Performance Standards for Wyoming and Montana

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to take direct final action approving State Implementation Plan (SIP) revisions submitted by the Governor of Montana on October 28, 2002. The October 28, 2002 submittal revises the Administrative Rules of Montana (ARM) by updating the Incorporation by Reference rules, deleting the definition for volatile organic compounds (VOCs), and making other minor corrections to the rules. The October 28, 2002 submittal also makes revisions to the Yellowstone County Air Pollution Control Program (YCAPCP). EPA is only approving the revisions to the section of the YCAPCP that has been approved into the SIP.

EPA is also announcing that on June 24, 2003 and August 13, 2003, we updated the delegation of authority for the implementation and enforcement of the New Source Performance Standards (NSPS) to the State of Montana and the State of Wyoming, respectively. The intended effect of this action is to make these revisions federally enforceable. This action is being taken under sections 110 and 111 of the Clean Air Act. In the ''Rules and Regulations'' section of this **Federal Register**, EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial SIP revision and anticipates no adverse comments. A detailed rationale for the approval is set forth in the preamble to the direct final rule. If EPA receives no adverse comments, EPA will not take further action on this proposed rule. If EPA receives adverse comments, EPA will withdraw the direct final rule and it will not take effect. EPA will address all public comments in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period on this action. Any parties interested in commenting must do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment.

DATES: Written comments must be received on or before December 5, 2003.

ADDRESSES: Written comments may be mailed to Richard R. Long, Director, Air and Radiation Program, Mailcode 8P–AR, Environmental Protection Agency (EPA), Region 8, 999 18th Street, Suite 300, Denver, Colorado 80202–2466. Comments may also be submitted electronically, or through hand delivery/courier. Please follow the detailed instructions (sections (I)(B)(1)(i) through (iii) of the **SUPPLEMENTARY INFORMATION** section) described in the direct final rule which is located in the Rules Section of this **Federal Register**. Copies of the documents relevant to this