■ 1. On page 12, column 3, in the preamble under paragraph heading ''Background and Explanation of Provisions'', second paragraph, fourth line from the bottom of the paragraph, the language, ''is subject the One-Day rule of'' is corrected to read ''is subject to the One-Day rule of''.

Guy R. Traynor,

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

[FR Doc. 06–2534 Filed 3–16–06; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9244]

RIN 1545–BC05; 1545–BE88

Determination of Basis of Stock or Securities Received in Exchange for, or With Respect to, Stock or Securities in Certain Transactions; Treatment of Excess Loss Accounts; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction notice to final and temporary regulations.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9244), that was published in the **Federal Register** on Thursday, January 26, 2006 (71 FR 4264). This regulation provides guidance regarding the determination of the basis of stock or securities received in exchange for, or with respect to stock or securities in certain transactions.

DATES: This correction is effective January 23, 2006.

FOR FURTHER INFORMATION CONTACT: Theresa M. Kolish, (202) 622–3070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9244) that are the subject of these corrections are under sections 356, 358 and 1502 of the Internal Revenue Code.

Need for Correction

As published, TD 9244 contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

■ Accordingly, the publication of the final and temporary regulations (TD 9244), that were the subject of FR Doc. 06–585, is corrected as follows:

PART 1—[CORRECTED]

■ 1. On page 4274, column 2, under **Par. 5**., the language, ''3. Revising the paragraph heading for paragraph (h).'' is removed.

■ 2. On page 4274, column 3, the language, ''**Par. 6**. Section 1.1502–19T is revised to read as follows:'' is corrected to read ''**Par. 6**. Section 1.1502–19T is added to read as follows:''.

Guy R. Traynor,

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

[FR Doc. 06–2537 Filed 3–16–06; 8:45 am]

BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R01–OAR–2005–ME–0003; A–1–FRL–8038–1]

Approval and Promulgation of Air Quality Implementation Plans; Maine; Architectural and Industrial Maintenance (AIM) Coatings Regulation

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: EPA is approving a State Implementation Plan (SIP) revision submitted by the State of Maine. This revision establishes requirements to reduce volatile organic compound (VOC) emissions from architectural and industrial maintenance (AIM) coatings. The intended effect of this action is to approve these requirements into the Maine SIP. This action is being taken under the Clean Air Act (CAA).

DATES: This rule will become effective on April 17, 2006.

ADDRESSES: EPA has established a docket for this action under Docket Identification No. EPA–R01–OAR–2005–ME–0003. All documents in the docket are listed on the *http://www.regulations.gov* Web site. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically through *http://www.regulations.gov* or in hard copy at the Office of Ecosystem Protection, U.S. Environmental Protection Agency, EPA New England Regional Office, One Congress Street, Suite 1100, Boston, MA. EPA requests that if at all possible, you contact the contact listed in the **FOR FURTHER INFORMATION CONTACT** section to schedule your inspection. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30, excluding Federal holidays.

Copies of the documents relevant to this action are also available for public inspection during normal business hours, by appointment at the Air and Radiation Docket and Information Center, U.S. Environmental Protection Agency, Room B–108, 1301 Constitution Avenue, NW., Washington, DC; and the Bureau of Air Quality Control, Department of Environmental Protection, First Floor of the Tyson Building, Augusta Mental Health Institute Complex, Augusta, ME 04333–0017.

FOR FURTHER INFORMATION CONTACT: Anne Arnold, Air Quality Planning Unit, U.S. Environmental Protection Agency, EPA New England Regional Office, One Congress Street, Suite 1100 (CAQ), Boston, MA 02114–2023, (617) 918–1047, *arnold.anne@epa.gov.*

SUPPLEMENTARY INFORMATION: This section is organized as follows:

A. What action is EPA taking?
B. What are the requirements of Maine's new regulation?
C. Why is EPA approving this regulation?

A. What action is EPA taking?

EPA is approving Maine's Chapter 151, ''Architectural and Industrial Maintenance (AIM) Coatings,'' and incorporating this regulation into the Maine SIP.

On December 15, 2005, (70 FR 74259), EPA proposed approval of Maine's Chapter 151 (the proposal). No one submitted comments on the proposal.

B. What are the requirements of Maine's new regulation?

Maine's Chapter 151 applies to any person who supplies, sells, offers for sale, or manufactures, any architectural coating for use within the State of Maine and to any person who applies, or solicits the application of, any architectural coating within the State of Maine. The rule includes VOC content limits for several categories of architectural coatings such as roof coatings, swimming pool coatings, and traffic marking coatings. Aerosol coating products, as well as architectural coatings sold in a container with a volume of one liter or less, are exempt from the regulation.

In addition, Chapter 151 includes the appropriate testing and recordkeeping