

(1) Any motorized, off-highway vehicle designed to travel on 3 or 4 wheels, having a seat designed to be straddled by the operator and handlebars for steering control; but

(2) Does not include a prototype of a motorized, off-highway, all-terrain vehicle that is intended exclusively for research and development purposes unless the vehicle is offered for sale.

(b) *ATV action plan* means a written plan or letter of undertaking that describes actions the manufacturer or distributor agrees to take to promote ATV safety, including rider training, dissemination of safety information, age recommendations, other policies governing marketing and sale of the ATVs, the monitoring of such sales, and other safety related measures, and that is substantially similar to the plans described under the heading "The Undertakings of the Companies" in the Commission Notice published in the **Federal Register** on September 9, 1998 (63 FR 48199-48204).

#### § 1420.3 Requirements for four-wheel ATVs.

(a) Each ATV shall comply with all applicable provisions of the American National Standard for Four Wheel All-Terrain Vehicles (American National Standards Institute, Inc. ANSI/SVIA 1-2007), approved July 23, 2007. The Director of the Federal Register approves this incorporation by reference in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You may obtain a copy from Specialty Vehicle Institute of America, 2 Jenner, Suite 150, Irvine, California 92618-3806; telephone 949-727-3727 ext. 3023; <http://www.svia.org>. You may inspect a copy at the Office of the Secretary, U.S. Consumer Product Safety Commission, Room 502, 4330 East West Highway, Bethesda, MD. 20814, telephone 301-504-7923, or at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

(b) Each ATV must be subject to an ATV action plan filed with the Commission before August 14, 2008 or subsequently filed with and approved by the Commission, and shall bear a label certifying such compliance and identifying the manufacturer, importer or private labeler and the ATV action plan to which it is subject.

(c) The ATV manufacturer or distributor shall be in compliance with all provisions of the applicable ATV action plan.

#### § 1420.4 Restrictions on three-wheel ATVs.

Until a mandatory consumer product safety standard applicable to three-wheel ATVs promulgated pursuant to the Consumer Product Safety Act is in effect, new three wheel ATVs may not be imported into or distributed in commerce in the United States.

Dated: November 7, 2008.

**Todd Stevenson,**

*Secretary, U.S. Consumer Product Safety Commission.*

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## DEPARTMENT OF ENERGY

### Federal Energy Regulatory Commission

#### 18 CFR Part 40

[Docket No. RM08-3-000; Order No. 716]

#### Mandatory Reliability Standard for Nuclear Plant Interface Coordination

November 7, 2008.

**AGENCY:** Federal Energy Regulatory Commission, DOE.

**ACTION:** Final rule; correction.

**SUMMARY:** The Federal Energy Regulatory Commission published in the **Federal Register** of October 27, 2008, a final rule approving the Nuclear Plant Interface Coordination Reliability Standard developed by the North American Electric Reliability Corporation (NERC) and directing NERC to develop a modification the Reliability to address certain concerns. This document corrects references in two footnotes of the final rule.

**DATES:** *Effective Date:* November 26, 2008.

**FOR FURTHER INFORMATION CONTACT:** Richard M. Wartchow (Legal Information), Office of the General Counsel, Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426, (202) 502-8744.

**SUPPLEMENTARY INFORMATION:** In FR Document E8-25139, published October 27, 2008 (73 FR 63770) make the following corrections to citations in Footnotes 51 and 60:

1. On page 63781, column 1, Footnote 51, second sentence, change "125 FERC ¶ 61,062." to "125 FERC ¶ 61,064."
2. On page 6378, column 2, footnote 60, second sentence, change "125 FERC ¶ 61,062" to "125 FERC ¶ 61,064."

**Nathaniel J. Davis, Sr.,**

*Deputy Secretary.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9416]

RIN 1545-BH74

#### Determining the Amount of Taxes Paid for Purposes of Section 901; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final and temporary regulations (TD 9416) that were published in the **Federal Register** on Wednesday, July 16, 2008 (73 FR 40727) under section 901 of the Internal Revenue Code providing guidance relating to the determination of the amount of taxes paid for purposes of the foreign tax credit.

**DATES:** *Effective Date:* This correction is effective November 14, 2008, and is applicable on July 16, 2008.

**FOR FURTHER INFORMATION CONTACT:** Michael Gilman, (202) 622-3850 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final and temporary regulations that are the subjects of this document are under section 901 of the Internal Revenue Code.

##### Need for Correction

As published, final and temporary regulations (TD 9416) contain errors that may prove to be misleading and are in need of clarification.

##### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

##### Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read, in part, as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.901-2T is amended as follows:

1. The first sentence of paragraph (e)(5)(iv)(C)(5)(i) is revised.
2. Paragraph (e)(5)(iv)(D) *Example 5.* paragraphs (i)(A), (i)(B) and (ii) are revised.