

Ractopamine in grams/ton	Combination in grams/ton	Indications for use	Limitations	Sponsor
(iii) 9.8 to 24.6	Cattle fed in confinement for slaughter: For increased rate of weight gain, improved feed efficiency, and increased carcass leanness during the last 28 to 42 days on feed	Feed continuously as sole ration during the last 28 to 42 days on feed	016592 054771 058198
(vi) Not to exceed 800; to provide 70 to 400 mg/head/day.	Cattle fed in confinement for slaughter: For increased rate of weight gain and improved feed efficiency during the last 28 to 42 days on feed	Top dress in a minimum of 1 lb of medicated feed	016592 054771 058198

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Dated: February 26, 2021.

Lauren K. Roth,
Acting Principal Associate Commissioner for Policy.

[FR Doc. 2021-04453 Filed 3-5-21; 8:45 am]

BILLING CODE 4164-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9926]

RIN 1545-BO60

Title: Withholding of Tax and Information Reporting With Respect to Interests in Partnerships Engaged in a U.S. Trade or Business; Correcting Amendment

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (Treasury Decision 9926) that were published in the **Federal Register** on Monday, November 30, 2020. The final regulations provide guidance related to the withholding of tax and information reporting with respect to certain dispositions of interests in partnerships engaged in a trade or business within the United States.

DATES: This correction is effective on *March 8, 2021* and applies to partnership taxable years beginning on or after November 30, 2020. See § 1.1446-7.

FOR FURTHER INFORMATION CONTACT: Chadwick Rowland or Ronald M. Gootzeit (202) 317-6937 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9926) that are the subject of this correction are issued under section 1446 of the Code.

Need for Correction

As published, November 30, 2020 (85 FR 76910), the final regulations (TD 9926) contain an error that needs to be corrected.

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.** Amend § 1.1446-4, by revising the last seven sentences of paragraph (f)(1)."

§ 1.1446-4 Publicly traded partnerships.

* * * * *
(f) * * * (1) * * * LTP makes a distribution subject to section 1446 of \$100 to UTP during its taxable year beginning January 1, 2020, and withholds 37 percent (the highest rate in section 1) (\$37) of that distribution under section 1446. UTP receives a net distribution of \$63 which it immediately redistributes to its partners. UTP has a liability to pay 37 percent of the total actual and deemed distribution it makes to its foreign partners as a section 1446 withholding tax. UTP may credit the \$37 withheld by LTP against this liability as if it were paid by UTP. See §§ 1.1462-1(b) and 1.1446-5(b)(1). When UTP distributes the \$63 it actually receives from LTP to its partners, UTP is treated for purposes

of section 1446 as if it made a distribution of \$100 to its partners (\$63 actual distribution and \$37 deemed distribution). UTP's partners (U.S. and foreign) may claim a credit against their U.S. income tax liability for their allocable share of the \$37 of 1446 tax paid on their behalf.

* * * * *

Crystal Pemberton,

Senior Federal Register Liaison, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2021-00504 Filed 3-5-21; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R04-OAR-2019-0661; FRL-10019-92-Region 4]

Air Plan Approval; GA: Non-Interference Demonstration and Maintenance Plan Revision for the Removal of Transportation Control Measures in the Atlanta Area

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving a State Implementation Plan (SIP) revision submitted by Georgia, through the Georgia Environmental Protection Division (GA EPD), on September 16, 2019, for the purpose of removing certain transportation control measures (TCMs) from the SIP for the thirteen counties in the Atlanta, Georgia, area. EPA is also approving Georgia's update to the 2008 8-hour ozone maintenance plan that was submitted in the September 16, 2019, SIP revision. Specifically, EPA is approving the updated mobile emissions inventory,