

1. On page 76081, in the first column, in reference 29, the Internet address is corrected to read “http://www.fda.gov/cdrh/radhlth/021501_xray.html”.

2. On page 76093, in the third column, the second line of paragraph (h)(1)(ii) is corrected by removing the word “this” and adding “(h)(1)(i)” after the word “paragraph”.

Dated: December 18, 2002.

Margaret M. Dotzel,

Assistant Commissioner for Policy.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-150313-01]

RIN 1545-BA80

Redemptions Taxable as Dividends; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction 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 (REG-150313-01) which was published in the **Federal Register** on Friday, October 18, 2002 (67 FR 64331). This regulation provides guidance regarding the treatment of the basis of redeemed stock when a distribution in redemption of such stock is treated as a dividend, as well as guidance regarding certain acquisitions of stock by related corporations that are treated as distributions in redemption of stock.

FOR FURTHER INFORMATION CONTACT: Lisa K. Leong at (202) 622-7530 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of these corrections are under sections 302, 304, 704, 861, 1371, 1374, and 1502 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 the notice of proposed rulemaking and

notice of public hearing (REG-150313-01), which is the subject of FR. Doc. 02-26449, is corrected as follows:

1. On page 64332, column 1, in the preamble under the paragraph heading “Paperwork Reduction Act”, paragraph 7, line 12, the language “loss. The respondents are shareholders”, is corrected to read “loss (or gain, as appropriate). The respondents are shareholders”.

§ 1.302-5 [Corrected]

2. On page 64339, column 1, § 1.302-5, paragraph (d)(8), line 4 from the bottom of the paragraph “accelerated inclusion date shall be made” is corrected to read “accelerated loss inclusion date shall be made”.

3. On page 64339, column 3, § 1.302-5, *Example 4*, line 3, the language “any shares of corporation Y to K in Year 4”, is corrected to read “any shares of corporation Y stock to K in Year 4”.

4. On page 64340, column 3, lines 6 and 7, the language “equal to PS’s basis in the corporation Z stock, (\$50 after application of section 301(c)(2)), is”, is corrected to read “equal to PS’s basis in the corporation Z stock (\$50 after application of section 301(c)(2)) is”.

§ 1.304-3 [Corrected]

5. On page 64342, column 3, § 1.304-3, paragraph (a), lines 21 through 24, the language “For the treatment of the redeemed shareholder’s basis in the redeemed stock in such cases, see § 1.302-5.” is removed.

Cynthia E. Grigsby,

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

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 261

[FRL-7429-4]

RIN 2003-AA00

Regulatory Innovations: Pilot-Specific Rule for Electronic Materials in the EPA Region III Mid-Atlantic States; Hazardous Waste Management System; Modification of the Hazardous Waste Program; Cathode Ray Tubes

AGENCY: Environmental Protection Agency.

ACTION: Proposed rule.

SUMMARY: Many used cathode ray tubes (CRTs) are currently classified as characteristic hazardous wastes under RCRA. Such CRTs are therefore subject

to the hazardous waste regulations of RCRA Subtitle C unless they come from a household or a conditionally exempt small quantity generator. Today EPA is proposing to conditionally exclude from its hazardous waste program under the Resource Conservation and Recovery Act (RCRA) used CRTs and glass removed from CRTs from the definition of “solid waste” in the EPA Region III Mid-Atlantic States (which include the States of Delaware, Maryland, and West Virginia, the Commonwealths of Pennsylvania and Virginia, and the District of Columbia). Additionally, the preamble to this rule clarifies when used CRTs and other used electronic equipment become a “solid waste.” This rule will support an ongoing e-Cycling pilot project of EPA Region III’s Mid-Atlantic States, which is promoting reuse and recycling of electronics. EPA believes that today’s proposed rule will encourage increased recycling and better management of these materials in Region III states.

EPA has proposed a similar, albeit broader, conditional exclusion for CRTs and certain other electronic materials that would be effective nationwide (June 12, 2002, FR 40508-40528). EPA is proposing this regional rule now because it believes that implementing the rule in the Region III states will produce information about the CRT conditional exclusion that will be useful to EPA as it assesses the appropriateness of adopting the RCRA exclusion nationally. EPA expects to withdraw the regional rule if and when a final national rule becomes effective.

In the “Rules and Regulations” section of today’s **Federal Register**, EPA is promulgating as a direct final rule the same amendment to RCRA’s definition of solid waste that it is proposing here. EPA views this as a noncontroversial revision and anticipates no adverse comment. EPA has explained its reasons for this amendment in the preamble of the direct final rule. If we receive no adverse comment to the direct final rule, we will not take further action on this proposed rule. If we receive adverse comment on the direct final rule, we will withdraw the direct final rule and it will not take effect. We will address all public comments in a subsequent final rule based on this proposed rule. We will not institute a second comment period on this action. Any parties interested in commenting must do so at this time.

DATES: Written comments must be received by January 27, 2003.

ADDRESSES: Comments may be submitted by mail or electronically. Commenters must send an original and