

§ 404.1330 of this chapter) as received in the month in which they are earned.

3. Section 416.1112 is amended by revising paragraph (c)(2) to read as follows:

§ 416.1112 Earned income we do not count.

(c) * * *

(2) The first \$30 of earned income received in a calendar quarter if you receive it infrequently or irregularly. We consider income to be received infrequently if you receive it only once during a calendar quarter from a single source and you did not receive it in the month immediately preceding that month or in the month immediately subsequent to that month. We consider income to be received irregularly if you cannot reasonably expect to receive it.

4. Section 416.1123 is amended by revising paragraph (a) and adding a new paragraph (f) to read as follows:

§ 416.1123 How we count unearned income.

(a) When we count unearned income. We count unearned income at the earliest of the following points: when you receive it or when it is credited to your account or set aside for your use. We determine your unearned income for each month. We describe exceptions to the rule on how we count unearned income in paragraphs (d), (e) and (f) of this section.

(f) Uniformed service compensation. We count compensation from a uniformed service (as defined in § 404.1330 of this chapter) as received in the month in which it is earned.

5. Section 416.1124 is amended by revising the first sentence in paragraph (c)(3), by revising paragraph (c)(6), by removing the word "and" at the end of paragraph (c)(20), by removing the period at the end of paragraph (c)(21) and adding a semicolon in its place followed by the word "and", and by adding paragraph (c)(22) to read as follows:

§ 416.1124 Unearned income we do not count.

(c) * * *

(3) Any portion of a grant, scholarship, fellowship, or gift used or set aside for paying tuition, fees, or other necessary educational expenses.

(6) The first \$60 of unearned income received in a calendar quarter if you

receive it infrequently or irregularly. We consider income to be received infrequently if you receive it only once during a calendar quarter from a single source and you did not receive it in the month immediately preceding that month or in the month immediately subsequent to that month. We consider income to be received irregularly if you cannot reasonably expect to receive it.

(22) Interest and dividend income from a countable resource or from a resource excluded under a Federal statute other than section 1613(a) of the Social Security Act.

6. Section 416.1161 is amended by revising paragraph (a)(4), by removing the word "and" at the end of paragraph (a)(24), by removing the period at the end of paragraph (a)(25) and adding a semicolon in its place followed by the word "and", and by adding a new paragraph (a)(26) to read as follows:

§ 416.1161 Income of an ineligible spouse, ineligible parent, and essential person for deeming purposes.

(a) * * *

(4) Any portion of a grant, scholarship, fellowship, or gift used or set aside to pay tuition, fees or other necessary educational expenses;

(26) Interest and dividend income from a countable resource or from a resource excluded under a Federal statute other than section 1613(a) of the Social Security Act.

Subpart L—[Amended]

7. The authority citation for subpart L of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1602, 1611, 1612, 1613, 1614(f), 1621, and 1631 of the Social Security Act (42 U.S.C. 902(a)(5), 1381a, 1382, 1382a, 1382b, 1382c(f), 1382j, and 1383); sec. 211, Pub. L. 93-66, 87 Stat. 154 (42 U.S.C. 1382 note).

8. Section 416.1210 is amended by removing the word "and" at the end of paragraph (s), by removing the period at the end of paragraph (t) and adding a semicolon in its place followed by the word "and", and by adding a new paragraph (u) to read as follows:

§ 416.1210 Exclusions from resources; general.

* * *

(u) Any portion of a grant, scholarship, fellowship, or gift used or set aside for paying tuition, fees, or other necessary educational expenses as provided in § 416.1250.

9. Section 416.1250 is added to read as follows:

§ 416.1250 How we count grants, scholarships, fellowships or gifts.

(a) When we determine your resources (or your spouse's, if any), we will exclude for 9 months any portion of any grant, scholarship, fellowship, or gift that you use or set aside to pay the cost of tuition, fees, or other necessary educational expenses at any educational institution, including vocational or technical institutions. The 9 months begin the month after the month you receive the educational assistance.

(b) We will count as a resource any portion of a grant, scholarship, fellowship, or gift you (or your spouse, if any) did not use or set aside to pay tuition, fees, or other necessary educational expenses. We will count such portion of a grant, scholarship, fellowship or gift as a resource in the month following the month of receipt. If you use funds that were set aside for tuition, fees, or other necessary educational expenses for another purpose, or if the funds are no longer set aside for paying tuition, fees, or other necessary educational expenses within the 9-month exclusion period, we will count the funds as income in the month you use them for another purpose, or in the month when they are no longer set aside for paying tuition, fees, or other necessary educational expenses, whichever occurs first. We will consider any remaining funds as a resource in the month following the month we count them as income. We will count any portion of grants, scholarships, fellowships, or gifts remaining unspent after the 9-month exclusion period as a resource beginning with the 10th month after you received the educational assistance.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-108524-00]

RIN 1545-BD80

Section 1446 Regulations; Withholding on Effectively-Connected Taxable Income Allocable to Foreign Partners; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document corrects a notice of proposed rulemaking (REG-108524-00) that was published in the **Federal Register** on Wednesday, May 18, 2005 (70 FR 28743). The document contains regulations providing guidance under section 1446 of the Internal Revenue Code relating to the circumstances under which a partnership may take partner-level deductions and losses into account in computing its withholding tax obligation with respect to a foreign partner's allocable share of effectively connected taxable income.

FOR FURTHER INFORMATION CONTACT: Ronald M. Gootzeit, (202) 622-3860 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking and notice of public hearing (REG-108524-00) that is the subject of these corrections are under section 1446 of the Internal Revenue Code.

Need for Correction

As published, REG-108524-00 contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG-108524-00), that was the subject of FR Doc. 05-9423, is corrected as follows:

1. On page 28743, column 1, in the preamble, under the caption **DATES:**, last line, the language "must be received by August 16, 2005." is corrected to read "must be received by September 12, 2005."
2. On page 28743, column 2, in the preamble, under the caption **FOR FURTHER INFORMATION CONTACT:**, line 3, the language "the hearing, Jacqueline Turner at (202)" is corrected to read "the hearing, Richard A. Hurst at (202)".
3. On page 28744, column 1, in the preamble, under the paragraph heading, "Comments and Public Hearing", third paragraph, line 8, the language "and eight (8) copies by August 16," is corrected to read "and eight (8) copies by September 12,".

Cynthia Grigsby,

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

[FR Doc. 05-17562 Filed 9-2-05; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Part 250

RIN 1010-AD10

Oil and Gas and Sulphur Operations in the Outer Continental Shelf (OCS)—Plans and Information—Protection of Marine Mammals and Threatened and Endangered Species

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Notice of proposed rulemaking.

SUMMARY: This proposed rule would require lessees of federal oil and gas leases in the OCS to provide information on how they will meet the requirements of the Endangered Species Act (ESA) and the Marine Mammal Protection Act (MMPA). It identifies environmental, monitoring, and mitigation information that lessees must submit with plans for exploration and development and production. This rulemaking clarifies our regulations about what information MMS needs to ensure compliance with the ESA and MMPA requirements. The proposed rule would assure that lessees conduct their activities in a manner consistent with the provisions of the ESA and MMPA.

DATES: MMS will consider all comments received by November 7, 2005. MMS will begin reviewing comments then and may not fully consider comments received after November 7, 2005.

ADDRESSES: You may submit comments on the rulemaking by any of the following methods listed below. Please use the Regulation Identifier Number (RIN) 1010-AD10 in your message. See also Public Comment Procedure under Procedural Matters:

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions on the Web site for submitting comments.

- E-mail MMS at rules.comments@mms.gov. Use 1010-AD10 in the subject line.

- Fax: 703-787-1093. Identify with 1010-AD10.

- Mail or hand-carry comments to the Department of the Interior; Minerals Management Service; Attention: Rules Processing Team (RPT); 381 Elden Street, MS-4024; Herndon, Virginia 20170-4817. Please reference "Plans and Information—Protection of Marine Mammals and Threatened and Endangered Species—AD10" in your comments.

You may also send comments on the information collection aspects of this

rule directly to the Office of Management and Budget (OMB), Office of Information and Regulatory Affairs, OMB Attention: Desk Officer for the Department of the Interior (1010-10) via OMB e-mail:

(OIRA_DOCKET@omb.eop.gov); or by fax (202) 395-6566; identify with 1010-AD10. Please also send a copy to MMS.

FOR FURTHER INFORMATION CONTACT: Judy Wilson, Endangered Species Coordinator, Environmental Division, (703) 787-1075.

SUPPLEMENTARY INFORMATION: The OCS Lands Act at 43 U.S.C. 1333, mandates

"The Constitution and laws and civil and political jurisdiction of the United States are extended to the subsoil and seabed of the Outer Continental Shelf and to all artificial islands, and all installations and other devices

permanently or temporarily attached to the seabed * * * Those laws include the ESA and the MMPA. The OCS Lands Act, at 43 U.S.C. 1332, requires

"* * * expeditious and orderly development, subject to environmental safeguards * * *" MMS, as a Federal agency, has a duty to carry out agency actions and authorizations in a manner that is not likely to jeopardize species listed under the ESA, or have more than a negligible impact on marine mammals or the availability of marine mammals for subsistence use under the MMPA.

Section 7(a)(1) of the ESA, 16 U.S.C. 1536(a)(1), mandates that the "Secretary shall review other programs administered by him and utilize such programs in furtherance of the purposes of this Act. All other Federal agencies shall, in consultation with and with the assistance of the Secretary, utilize their authorities in furtherance of the purposes of this Act by carrying out programs for the conservation of endangered species and threatened species listed pursuant to section 4 of this Act." Therefore, it is the responsibility of MMS to require that lessees and operators conduct their activities in a manner that is consistent with the provisions of the ESA and MMPA.

For these reasons, MMS proposes to amend 30 CFR part 250, subpart B—Plans and Information, to require lessees to provide more environmental information concerning threatened or endangered species listed under the ESA and marine mammals protected under the MMPA. This information will be required when submitting plans for approval, and also while operating on the OCS, in the form of impact-monitoring data. MMS must often require mitigation measures and monitoring by lessees operating on the