

published elsewhere in this issue of the **Federal Register**].

**Par. 5.** Section 1.1561-2 is amended by revising paragraphs (a), (b), (c) and (d) and adding paragraph (f) to read as follows:

**§ 1.1561-2 Determination of amount of tax benefits.**

[The text of the proposed amendment to § 1.1561-2 is the same as the text for 1.1561-2T published elsewhere in this issue of the **Federal Register**].

**Par. 6.** Section 1.1561-3 is added to read as follows:

**§ 1.1561-3 Allocating the section 1561(a) tax items.**

[The text of the proposed § 1.1561-3 is the same as the text for § 1.1561-3T published elsewhere in this issue of the **Federal Register**].

**Par. 7.** Section 1.1563-1 is added to read as follows:

**§ 1.1563-1 Definition of controlled group of corporations and component members.**

[The text of the proposed § 1.1563-1 is the same as the text for § 1.1563-1T published elsewhere in this issue of the **Federal Register**].

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 06-9757 Filed 12-21-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-146893-02; REG-115037-00; REG-138603-03]

RIN 1545-BB31, 1545-AY38, 1545-BC52

#### Treatment of Services Under Section 482 Allocation of Income and Deductions From Intangibles Stewardship Expense; Correction

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

**ACTION:** Correction to notice of proposed rulemaking by cross-reference to temporary regulations, notice of proposed rulemaking, and notice of public hearing.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations, notice of proposed rulemaking, and notice of public hearing that was published in the **Federal Register** on Friday, August 4, 2006 (71 FR 44247) relating to the treatment of controlled services

transactions under section 482. These regulations also provide guidance regarding the allocation of income from intangibles, in particular with respect to contributions by a controlled party to the value of an intangible owned by another controlled party, as it relates to controlled services transactions, and modify the regulations under section 861 concerning stewardship expenses to be consistent with the changes made to the regulations under section 482.

**FOR FURTHER INFORMATION CONTACT:**

Thomas A. Vidano, (202) 435-5265, or Carol B. Tan (202) 435-5159, for matters relating to section 482, and David F. Bergkuist, (202) 622-3850, for matters relating to stewardship expenses (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of proposed rulemaking (REG-146893-02, REG-115037-00 and REG-138603-03) by cross-reference to temporary regulations that is the subject of this correction is under section 482 and 861 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG-146893-02, REG-115037-00 and REG-138603-03) by cross-reference to temporary regulations contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-146893-02, REG-138603-03 and REG-115037-00) by cross-reference to temporary regulations that were the subject of FR Doc. 06-6674, is corrected as follows:

1. On page 44247, column 2, in the heading, the subject "Treatment of Services Under Section 482 Allocation of Income and Deductions From Intangibles Stewardship Expense" is corrected to read, "Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangibles; and Apportionment of Stewardship Expense".

2. On page 44248, column 2, instructional Par. 3., number 2 is corrected to read as follows:

"2. Paragraphs (d)(3)(ii)(C), *Example 4*, *Example 5*, *Example 6* and (j)(6) are added."

**§ 1.482-1 [Corrected]**

3. On page 44248, column 3, § 1.482-1(j), lines 2 and 3, the language "amendment to § 1.482-1(j) is the same as the text of § 1.482-1T(j)(1) and (2)" is corrected to read "amendment to

§ 1.482-1(j)(6) is the same as the text of § 1.482-1T(j)(6)".

**§ 1.482-8 [Corrected]**

4. On page 44249, column 2, § 1.482-8(a), line 1, the language "(a) *Example 10. Cost of services plus*" is corrected to read "(b) \* \* \* *Example 10. Cost of services plus*".

5. On page 44249, column 2, § 1.482-8, paragraph (b) following *Example 12*. is removed.

**§ 1.482-9 [Corrected]**

6. On page 44249, column 2, § 1.482-9(m)(6), last line, the language "operation as defined in § 1.482-8" is corrected to read "operation as defined in the proposed § 1.482-8."

**§ 1.861-8 [Corrected]**

7. On page 44249, column 3, § 1.861-8(f)(4), line 3, the language "same as the text of § 1.861-8T(c)(4)(i)" is corrected to read "same as the text of § 1.861-8T(f)(4)(i)".

8. On page 44249, column 3, § 1.861-8(h), line 3, the language "as the text of § 1.861-8T(h)(1) published" is corrected to read "as the text of § 1.861-8T(h) published".

**Cynthia Grigsby,**

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

[FR Doc. E6-21909 Filed 12-21-06; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 63

[EPA-HQ-OAR-2002-0093; FRL-8260-6]

RIN 2060-AN10

#### National Emission Standards for Hazardous Air Pollutants: Surface Coating of Automobiles and Light-Duty Trucks

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** On April 26, 2004, EPA issued the National Emission Standards for Hazardous Air Pollutants: Surface Coating of Automobiles and Light-Duty Trucks (Automobiles and Light-Duty Trucks NESHAP) under section 112(d) of the Clean Air Act. We are proposing to amend the final rule to provide the option of including surface coating of heavier motor vehicles under this rule. This action also proposes to amend the National Emission Standards for Hazardous Air Pollutants for Surface

Coating of Miscellaneous Metal Parts and Products (Miscellaneous Metal Parts NESHAP) and the National Emission Standards for Hazardous Air Pollutants for Surface Coating of Plastic Parts and Products (Plastic Parts NESHAP) to maintain consistency between these rules and the Automobiles and Light-Duty Trucks NESHAP. These proposed amendments appear in the Rules and Regulations Section of this **Federal Register** as a direct final rule.

**DATES: Comments.** Written comments must be received on or before January 22, 2007 unless a public hearing is requested by January 2, 2007. If a public hearing is requested, written comments must be received on or before February 5, 2007.

**Public Hearing.** If anyone contacts EPA requesting to speak at a public hearing, a public hearing will be held on January 8, 2007.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-HQ-OAR-2002-0093, by one of the following methods:

- <http://www.regulations.gov>: Follow the on-line instructions for submitting comments.

- E-mail: [a-and-r-docket@epa.gov](mailto:a-and-r-docket@epa.gov) and [salman.dave@epa.gov](mailto:salman.dave@epa.gov).

- Fax: (202) 566-1741 and (919) 541-0246.

- Mail: U.S. Postal Service, send comments to: Air and Radiation Docket (6102T), 1200 Pennsylvania Avenue, NW., Washington, DC 20460. Please include a total of two copies.

- Hand Delivery: In person or by courier, deliver comments to: Air and Radiation Docket (6102T), EPA West, Room B-102, 1301 Constitution Avenue, NW., Washington, DC 20004. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information. Please include a total of two copies.

We request that you also send a separate copy of each comment to the contact person listed below (see **FOR FURTHER INFORMATION CONTACT**).

**Instructions:** Direct your comments to Docket ID No. EPA-HQ-OAR-2002-0093. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be confidential business information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you

consider to be CBI or otherwise protected through [www.regulations.gov](http://www.regulations.gov) or e-mail. Send or deliver information identified as CBI only to the following address: Mr. Roberto Morales, OAQPS Document Control Officer, EPA (C404-02), Attention Docket ID No. EPA-HQ-OAR-2004-0441, Research Triangle Park, NC 27711. Clearly mark the part or all of the information that you claim to be CBI.

The [www.regulations.gov](http://www.regulations.gov) Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through [www.regulations.gov](http://www.regulations.gov), your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses. For additional information about EPA's public docket, visit the EPA Docket Center homepage at <http://www.epa.gov/epahome/dockets.htm>.

**Docket:** All documents in the docket are listed in the [www.regulations.gov](http://www.regulations.gov) index. Although listed in the index, some information is not publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available either electronically in <http://www.regulations.gov> or in hard copy at the Air and Radiation Docket, Docket ID No. EPA-HQ-OAR-2002-0093, EPA West, Room B-102, 1301 Constitution Ave., NW., Washington, DC. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566-1744, and the telephone number for the EPA Docket Center is (202) 566-1742.

**Note:** The EPA Docket Center suffered damage due to flooding during the last week of June 2006. The Docket Center is continuing to operate. However, during the cleanup, there will be temporary changes to Docket Center telephone numbers, addresses, and hours of operation for people who wish

to make hand deliveries or visit the Public Reading Room to view documents. Consult EPA's **Federal Register** notice at 71 FR 38147 (July 5, 2006) or the EPA Web site at [www.epa.gov/epahome/dockets.htm](http://www.epa.gov/epahome/dockets.htm) for current information on docket operations, locations, and telephone numbers. The Docket Center's mailing address for U.S. mail and the procedure for submitting comments to [www.regulations.gov](http://www.regulations.gov) are not affected by the flooding and will remain the same.

**Public Hearing.** If a public hearing is held, it will be held at 10 a.m. at the EPA's Environmental Research Center Auditorium, Research Triangle Park, NC, or at an alternate site nearby.

**FOR FURTHER INFORMATION CONTACT:** For further information contact Mr. David Salman, EPA, Office of Air Quality Planning and Standards, Sector Policies and Programs Division, Coatings and Chemicals Group (E143-01), Research Triangle Park, NC 27711; telephone number (919) 541-0859; fax number (919) 541-0246; e-mail address: [salman.dave@epa.gov](mailto:salman.dave@epa.gov).

**SUPPLEMENTARY INFORMATION:**

**Regulated Entities.** Categories and entities potentially regulated by this action include:

Category	NAICS* code	Examples of potentially regulated entities
Industry ....	336111	Automobile manufacturing.
	336112	Light truck and utility vehicle manufacturing.
	336211	Motor vehicle body manufacturing.
	336120	Heavy duty truck manufacturing.

\*North American Industry Classification System.

This table is not intended to be exhaustive, but rather provides a guide for readers regarding entities likely to be regulated by this action. To determine whether your facility is regulated by this action, you should examine the applicability criteria of the rule. If you have any questions regarding the applicability of this action to a particular entity, consult the person listed in the preceding **FOR FURTHER INFORMATION CONTACT** section.

**Submitting CBI.** Do not submit information which you claim to be CBI to EPA through [www.regulations.gov](http://www.regulations.gov) or e-mail. Clearly mark the part or all of the information that you claim to be CBI. For CBI information in a disk or CD-ROM that you mail to EPA, mark the outside of the disk or CD-ROM as CBI and then identify electronically within the disk or CD-ROM the specific information that is claimed as CBI.

Information so marked will not be disclosed except in accordance with procedures set forth in 40 CFR part 2. In addition to one complete version of the comment that includes information claimed as CBI, a copy of the comment that does not contain the information claimed as CBI must be submitted for inclusion in the public docket.

**Public Hearing.** Persons interested in presenting oral testimony or inquiring as to whether a hearing is to be held should contact Mr. David Salman, EPA, Office of Air Quality Planning and Standards, Sector Policies and Programs Division, Coatings and Chemicals Group (E143-01), Research Triangle Park, NC 27711, telephone number (919) 541-0859, e-mail address:

*salman.dave@epa.gov*, at least 2 days in advance of the potential date of the public hearing. Persons interested in attending the public hearing must also call Mr. Salman to verify the time, date, and location of the hearing. The public hearing will provide interested parties the opportunity to present data, views, or arguments concerning these proposed emission standards.

**World Wide Web (WWW).** In addition to being available in the docket, an electronic copy of today's proposal will also be available through the WWW. Following the Administrator's signature, a copy of this action will be posted on EPA's Technology Transfer Network (TTN) policy and guidance page for newly proposed or promulgated rules at <http://www.epa.gov/ttn/oarpg/>. The TTN at EPA's Web site provides information and technology exchange in various areas of air pollution control.

**Direct Final Rule.** A direct final rule identical to this proposal is published in the Rules and Regulations section of today's **Federal Register**. For further supplementary information, the detailed rationale for the proposal and the regulatory revisions, see the direct final rule.

We are taking direct final action because we view the amendments as noncontroversial and anticipate no adverse comments. We have explained our reasons for the amendments in the preamble to the direct final rule. If we receive no material adverse comments, we will take no further action on the proposed rule. If we receive material adverse comments, we will withdraw only the amendments, sections, or paragraphs of the direct final rule on which we received material adverse comments. We will publish a timely withdrawal in the **Federal Register** indicating which will become effective and which are being withdrawn. If part or all of the direct final rule in the Rules and Regulations section of today's

**Federal Register** is withdrawn, all comments pertaining to those provisions will be addressed in a subsequent final rule based on the proposed rule. We will not institute a second comment period on today's proposed rule. Any parties interested in commenting must do so at this time.

#### Statutory and Executive Order Reviews

For a complete discussion of all of the administrative requirements applicable to this action, see the direct final rule in the Rules and Regulations section of today's **Federal Register**.

#### Regulatory Flexibility Act

The Regulatory Flexibility Act (RFA) generally requires an agency to prepare a regulatory flexibility analysis of any rule subject to notice and comment rulemaking requirements under the Administrative Procedure Act or any other statute unless the agency certifies that the rule will not have a significant economic impact on a substantial number of small entities. Small entities include small businesses, small organizations, and small governmental jurisdictions.

For purposes of assessing the impact of today's proposed rule amendments on small entities, a small entity is defined as: (1) A small business according to Small Business Administration size standards for companies identified by NAICS codes 336111 (automobile manufacturing) and 336112 (light truck and utility vehicle manufacturing) with 1,000 or fewer employees; (2) a small governmental jurisdiction that is a government or a city, county, town, school district or special district with a population of less than 50,000; and (3) a small organization that is any not-for-profit enterprise which is independently owned and operated and is not dominant in its field. Based on the above definition, there are no small entities presently engaged in automobile and light-duty truck surface coating.

After considering the economic impacts of today's proposed rule amendments on small entities, I certify that this action will not have a significant economic impact on a substantial number of small entities. This is based on the observation that the final rule affects no small entities since none are engaged in the surface coating of automobiles and light-duty trucks. We continue to be interested in the potential impacts of the proposed rule amendments on small entities and welcome comments on issues related to such impacts.

#### List of Subjects in 40 CFR Part 63

Environmental protection, Air pollution control, Hazardous substances, Reporting and recordkeeping requirements.

Dated: December 18, 2006.

**Stephen L. Johnson**,  
Administrator.

[FR Doc. E6-21974 Filed 12-21-06; 8:45 am]

BILLING CODE 6560-50-P

## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 660

[I.D. 121806A]

#### Pacific Fishery Management Council; Public Meetings and Hearings

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Notice of availability of reports; public meetings, and hearings.

**SUMMARY:** The Pacific Fishery Management Council (Council) has begun its annual preseason management process for the 2007 ocean salmon fisheries. This document announces the availability of Council documents as well as the dates and locations of Council meetings and public hearings comprising the Council's complete schedule of events for determining the annual proposed and final modifications to ocean salmon fishery management measures. The agendas for the March and April 2007 Council meetings will be published in subsequent **Federal Register** documents prior to the actual meetings.

**DATES:** Written comments on the salmon management options must be received by March 27, 2007, at 4:30 p.m. Pacific Time.

**ADDRESSES:** Documents will be available from the Pacific Fishery Management Council at the following address:

- Pacific Fishery Management Council, 7700 NE Ambassador Place, Suite 101, Portland, OR 97220.

Comments may be submitted to the council in the following forms:

- Mail: Mr. Donald Hansen, Chairman, Pacific Fishery Management Council, 7700 NE Ambassador Place, Suite 101, Portland, OR 97220-1384, telephone: 503-820-2280 (voice) or 503-820-2299 (fax).

- E-mail: [PFMC.comments@noaa.gov](mailto:PFMC.comments@noaa.gov).

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the