

information within the prescribed time was due to reasonable cause and not to willful neglect.” is removed and the language “The penalty set forth in paragraph (a) of this section will not apply if it is established to the satisfaction of the *Commissioner* that the failure to file the information return or furnish the information within the prescribed time was due to reasonable cause and not to willful neglect.” is added in its place.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. E8-10695 Filed 5-13-08; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 301

[TD 9391]

RIN 1545-BF85

#### Source Rules Involving U.S. Possessions and Other Conforming Changes; Correction

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9391) that were published in the **Federal Register** on Wednesday, April 9, 2008 (73 FR 19350) providing rules under section 937(b) of the Internal Revenue Code for determining whether income is derived from sources within a U.S. possession or territory specified in section 937(a)(1) (generally referred to in this preamble as a “territory”) and whether income is effectively connected with the conduct of a trade or business within a territory.

**DATES:** This correction is effective May 14, 2008, and is applicable on April 9, 2008.

**FOR FURTHER INFORMATION CONTACT:** J. David Varley, (202) 622-7790 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations and removal of temporary regulations that are the subjects of this document are under sections 1, 170A, 861, 871, 876, 881, 884, 901, 931, 932, 933, 934, 935, 937, 957, 1402, 6012, 6038, 6046, 6688, and 7701 of the Internal Revenue Code.

#### Need for Correction

As published, final regulations (TD 9391) contain errors that may prove to be misleading and are in need of clarification.

#### Correction of Publication

Accordingly, the publication of the final regulations (TD 9391), which were the subject of FR Doc. 08-1105, is corrected as follows:

1. On page 19350, column 1, in the preamble, under the caption “Dates:”, line 5, the language “1(k), 1.861-3(d), 1.861-8(h), 1.871-1(d),” is corrected to read “1(k), 1.861-3(d), 1.861-8(h), 1.871-1(c),”.

2. On page 19351, column 1, in the preamble, under the paragraph heading “1. General Territory Source Rule”, line 8 of the first paragraph, the language “applying the principles of section 861” is corrected to read “applying the principles of sections 861”.

3. On page 19353, column 1, in the preamble, line 3 from the bottom of the first paragraph of the column, the language “of determining whether income for” is corrected to read “of determining whether income from”.

4. On page 19353, column 2, in the preamble, second line of the column, the language “outside of the territories. *Id.*” is corrected to read “outside of the territory. *Id.*”.

5. On page 19355, column 1, in the preamble, under the paragraph heading “*B. Guam and the Northern Mariana Islands*”, line 2 from the bottom of the paragraph, the language “provisions of the temporary and revised” is corrected to read “provisions of the temporary and proposed”.

6. On page 19356, column 2, in the preamble, under the paragraph heading “*E. Application of Subpart F to Bona Fide Residents of a Territory*”, line 7 from the bottom of the column, the language “voting of a territory corporation are from” is corrected to read “voting stock of a territory corporation are from”.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. E8-10694 Filed 5-13-08; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF LABOR

### Mine Safety and Health Administration

#### 30 CFR Part 75

RIN 1219-AB52

#### Sealing of Abandoned Areas

**AGENCY:** Mine Safety and Health Administration (MSHA), Labor.

**ACTION:** Correcting amendments.

**SUMMARY:** MSHA published a final rule in the **Federal Register** on April 18, 2008 (73 FR 21182) on Sealing of Abandoned Areas in underground coal mines. The final rule incorrectly listed cross-references in § 75.336(b)(1) and § 75.336(c). This document corrects the final rule by revising these sections.

**DATES:** *Effective Date:* The corrections are effective May 14, 2008.

**FOR FURTHER INFORMATION CONTACT:** Patricia W. Silvey, Director, Office of Standards, Regulations, and Variances, MSHA, 1100 Wilson Blvd., Room 2350, Arlington, Virginia 22209-3939, [silvey.patricia@dol.gov](mailto:silvey.patricia@dol.gov) (e-mail), (202) 693-9440 (voice), or (202) 693-9441 (telefax). This document is available on the Internet at <http://www.msha.gov/REGSINFO.HTM>.

**SUPPLEMENTARY INFORMATION:** As published, the preamble incorrectly referenced a section of the final rule. On page 21193, in the first column, in the first line, “§ 75.335(a)(1)(iii)” should be “§ 75.336(a)(1)(iii).” The sentence should read “Under final § 75.336(a)(1)(iii) for less than 120 psi seals constructed after April 18, 2008, the District Manager cannot approve different sampling locations and frequencies in the ventilation plan until after a minimum of 14 days and after seals have reached design strength.”

In addition, the final rule incorrectly listed cross-references in § 75.336(b)(1) and § 75.336(c). This document corrects the final rule by revising these sections.

#### List of Subjects in 30 CFR Part 75

Mine safety and health, Reporting and recordkeeping requirements, Underground coal mines, Ventilation.

■ Accordingly, 30 CFR part 75 is corrected by making the following correcting amendments:

#### PART 75—MANDATORY SAFETY STANDARDS—UNDERGROUND COAL MINES

■ 1. The authority citation for part 75 continues to read as follows:

**Authority:** 30 U.S.C. 811.

■ 2. Revise paragraph (b)(1) and the first sentence of paragraph (c) of § 75.336 to read as follows:

**§ 75.336 Sampling and monitoring requirements.**

\* \* \* \* \*

(b) \* \* \*

(1) Except as provided in § 75.336(d), the atmosphere in the sealed area is considered inert when the oxygen concentration is less than 10.0 percent or the methane concentration is less than 3.0 percent or greater than 20.0 percent.

\* \* \* \* \*

(c) Except as provided in § 75.336(d), when a sample is taken from the sealed atmosphere with seals of less than 120 psi and the sample indicates that the oxygen concentration is 10 percent or greater and methane is between 4.5 percent and 17 percent, the mine operator shall immediately take an additional sample and then immediately notify the District Manager. \* \* \*

\* \* \* \* \*

Dated: May 8, 2008.

**Jack Powasnik,**

*Deputy Director, Office of Standards, Regulations and Variances.*

[FR Doc. E8-10662 Filed 5-13-08; 8:45 am]

BILLING CODE 4510-43-P

## DEPARTMENT OF THE INTERIOR

### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 926

[SATS No.: MT-026/027-FOR; Docket ID: OSM-2008-0006]

#### Montana Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.

**ACTION:** Final rule; approval of amendment.

**SUMMARY:** We are approving amendments to the Montana regulatory program (the Montana program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Montana proposed revisions to, additions to, and deletions from its program statutes and corresponding regulations about: procedures for contested case hearings; permit fees and surety bonds; applications for increase or reduction in permit area; prospecting permits; refusal of permits; submission of actions on reclamation plans; required area mining bonds and alternative plans; planting of vegetation following grading of disturbed areas;

determination of successful reclamation and final bond release; noncompliance, and suspension of permits; violations, penalties, and waivers; penalty factors; and collection of penalties, fees, late fees, and interest. Montana intends to revise its program to be consistent with the corresponding Federal regulations and SMCRA, clarify ambiguities, and improve operational efficiency.

**DATES:** *Effective Date:* May 14, 2008.

**FOR FURTHER INFORMATION CONTACT:**

Jeffrey W. Fleischman, Telephone: 307.261.6550, E-mail address: [jfleischman@osmre.gov](mailto:jfleischman@osmre.gov).

**SUPPLEMENTARY INFORMATION:**

- I. Background on the Montana Program
- II. Submission of the Proposed Amendment
- III. OSM's Findings
- IV. Summary and Disposition of Comments
- V. OSM's Decision
- VI. Procedural Determinations

#### I. Background on the Montana Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its State program includes, among other things, "a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of this Act \* \* \*; and rules and regulations consistent with regulations issued by the Secretary pursuant to this Act." 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Montana program on April 1, 1980. You can find background information on the Montana program, including the Secretary's findings, the disposition of comments, and conditions of approval of the Montana program in the April 1, 1980, **Federal Register** (45 FR 21560). You can also find later actions concerning Montana's program and program amendments at 30 CFR 926.15, 926.16, and 926.30.

Rules for the Montana program are contained in the Administrative Rules of Montana (ARM), Title 17 Chapter 24 (ARM 17.24.101 through 17.24.1820) entitled "Reclamation." The enabling statutes for the Montana program are contained generally under Montana Code Annotated (MCA) Title 82 (MCA 82-1-101 through 82-15-207) entitled "Minerals, Oil, and Gas," and more specifically, under Chapter 4 (MCA 82-4-101 through 82-4-1002) entitled "Reclamation" and Chapter 4, Part 2 (MCA 82-4-201 through 82-4-254) entitled "Coal and Uranium Mine Reclamation." Provisions for penalties,

fees, and interest are found in Chapter 4, Part 10 (MCA 82-4-1001 through 82-4-1002) and procedures for initiating and holding contested case administrative hearings are found in Chapter 4, Part 2 (MCA 82-4-206) and under Title 2, Chapter 4, Part 6 (MCA 2-4-601 through 2-4-631). Provisions providing for judicial review of contested case decisions are found under Title 2, Chapter 4, Part 7 (MCA 2-4-701 through 2-4-711).

#### II. Submission of the Proposed Amendments

By letter dated January 18, 2006, Montana sent us a proposed amendment to its program (MT-026-FOR, Administrative Record No. MT-23-1) under SMCRA (30 U.S.C. 1201 *et seq.*). Montana sent the amendment in response to an April 2, 2001, letter that we sent in accordance with 30 CFR 732.17(c) (pertaining to valid existing rights). The proposed amendment also includes revisions in response to changes in Montana's statutes enacted in 2005. The provisions of the MCA that Montana proposes to revise or add are:

MCA 82-4-206, Procedure for contested case hearings; MCA 82-4-223, Permit fee and surety bond; MCA 82-4-225, Application for increase or reduction in permit area; MCA 82-4-226, Prospecting permit; MCA 82-4-227, Refusal of permit; MCA 82-4-231, Submission of and action on reclamation plan; MCA 82-4-232, Area mining required—bond—alternative plan; MCA 82-4-233, Planting of vegetation following grading of disturbed area; MCA 82-4-235, Determination of successful reclamation—final bond release; MCA 82-4-251, Noncompliance—suspension of permits; MCA 82-4-254, Violation—penalty—waiver; MCA 82-4-1001, Penalty factors; and MCA 82-4-1002, Collection of penalties, fees, late fees, and interest.

We announced receipt of the proposed amendment in the March 27, 2006, **Federal Register** (71 FR 15090). In the same document, we provided opportunity for public comment and a public hearing or meeting on the amendment's adequacy (Administrative Record No. MT-23-5). The public comment period ended on April 26, 2006.

In addition to the proposed changes to its statute, by letter dated November 6, 2006, Montana sent us proposed changes to its program rules (MT-027-FOR, Administrative Record No. MT-24-1). These changes reflect the revisions to the statute submitted on January 18, 2006. In its November 6, 2006 letter, Montana suggested that the