

of final regulations in the **Federal Register**, that are subject to section 143. Issuers may apply § 1.143(g)-1, in whole, but not in part, to bonds sold on or after November 5, 2003 and before the date of publication of final regulations in the **Federal Register**, that are subject to section 143.

(2) *Permissive retroactive application in whole*. Except as provided in paragraph (d)(4) of this section, an issuer may apply § 1.143(g)-1, in whole, but not in part, to any bonds that are sold before November 5, 2003, and subject to section 143.

(3) *Bonds subject to the Internal Revenue Code of 1954*. Except as provided in paragraph (d)(4) of this section, and subject to the applicable effective dates for the corresponding statutory provisions, an issuer may apply § 1.143(g)-1, in whole, but not in part, to any bonds that are subject to section 103A(i) of the Internal Revenue Code of 1954.

(4) *Special rule for pre-July 1, 1993 bonds*. To the extent that an issuer applies this section to any bonds pursuant to paragraph (d)(2) or (d)(3) of this section, § 6a.103A-2(i)(3) of this chapter also applies to the bonds if the bonds were issued before July 1, 1993.

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 03-27866 Filed 11-4-03; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 301

[REG-108524-00]

RIN-1545-AY28

#### Section 1446 Regulations; Correction

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

**ACTION:** Correction to a notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking that was published in the **Federal Register** on September 3, 2003 (68 FR 52466) regarding the obligation of a partnership to pay a withholding tax on effectively connected taxable income allocable under section 704 to a foreign partner.

**FOR FURTHER INFORMATION CONTACT:** David J. Sotos at (202) 622-3860 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

### Background

The proposed regulations that are the subject of these corrections are under section 704 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 notice of proposed rulemaking (REG-108524-00), which is the subject of FR. Doc. 03-22175, is corrected as follows:

1. On page 52469, column 2, in the preamble, under the paragraph heading "Special Rules for Tiered Trust or Estate Structures—§ 1.1446-3(d)(2)(iii)", first paragraph, line 4, the language "1446(d) to provide that a foreign trust's" is corrected to read "1446(d) to provide that amounts withheld on a foreign trust's".

#### § 1.1461-1 [Corrected]

2. On page 52483, column 1, § 1.1461-1, paragraph (a)(1), line 13, the language "under § 11446-4(g). The previous two" is corrected to read "under § 1.1446-4(g). The previous two."

**Cynthia E. Grigsby,**

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

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Parts 52 and 60

[SIP NO. MT-001-0047b, WY-001-0010b, WY-001-0011b, WY-001-0012b; FRL-7573-3]

#### Approval and Promulgation of Air Quality Implementation Plans; States of Montana and Wyoming; Revisions to the Administrative Rules of Montana; New Source Performance Standards for Wyoming and Montana

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to take direct final action approving State Implementation Plan (SIP) revisions submitted by the Governor of Montana on October 28, 2002. The October 28, 2002 submittal revises the

Administrative Rules of Montana (ARM) by updating the Incorporation by Reference rules, deleting the definition for volatile organic compounds (VOCs), and making other minor corrections to the rules. The October 28, 2002 submittal also makes revisions to the Yellowstone County Air Pollution Control Program (YCAPCP). EPA is only approving the revisions to the section of the YCAPCP that has been approved into the SIP.

EPA is also announcing that on June 24, 2003 and August 13, 2003, we updated the delegation of authority for the implementation and enforcement of the New Source Performance Standards (NSPS) to the State of Montana and the State of Wyoming, respectively. The intended effect of this action is to make these revisions federally enforceable. This action is being taken under sections 110 and 111 of the Clean Air Act. In the "Rules and Regulations" section of this **Federal Register**, EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial SIP revision and anticipates no adverse comments. A detailed rationale for the approval is set forth in the preamble to the direct final rule. If EPA receives no adverse comments, EPA will not take further action on this proposed rule. If EPA receives adverse comments, EPA will withdraw the direct final rule and it will not take effect. EPA will address all public comments in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period on this action. Any parties interested in commenting must do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment.

**DATES:** Written comments must be received on or before December 5, 2003.

**ADDRESSES:** Written comments may be mailed to Richard R. Long, Director, Air and Radiation Program, Mailcode 8P-AR, Environmental Protection Agency (EPA), Region 8, 999 18th Street, Suite 300, Denver, Colorado 80202-2466. Comments may also be submitted electronically, or through hand delivery/courier. Please follow the detailed instructions (sections (I)(B)(1)(i) through (iii) of the **SUPPLEMENTARY INFORMATION** section) described in the direct final rule which is located in the Rules Section of this **Federal Register**. Copies of the documents relevant to this

action are available for public inspection Monday through Friday, 8 a.m. to 4 p.m., excluding federal Holidays, at the Air and Radiation Program, Environmental Protection Agency, Region 8, 999 18th Street, Suite 300, Denver, Colorado 80202-2466. Copies of the State documents relevant to this action are available for public inspection at the Montana Department of Environmental Quality, Air and Waste Management Bureau, 1520 E. 6th Avenue, Helena, Montana 59620.

**FOR FURTHER INFORMATION CONTACT:** Laurel Dygowski, EPA, Region 8, 999 18th Street, Suite 300, Mailcode 8P-AR, Denver, Colorado, 80202, (303) 312-6144, e-mail dygowski.laurel@epa.gov.

**SUPPLEMENTARY INFORMATION:** See the information provided in the direct final action of the same title which is located in the Rules and Regulations Section of this **Federal Register**.

**Authority:** 42 U.S.C. 7401 *et seq.*

Dated: October 1, 2003.

**Robert E. Roberts,**

*Regional Administrator, Region 8.*

[FR Doc. 03-27266 Filed 11-4-03; 8:45 am]

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## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 73

[DA 03-3227; MB Docket No. 03-223, RM-10813]

#### Radio Broadcasting Services; Greenville, LaGrange, and Waverly Hall, GA

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule.

**SUMMARY:** The Audio Division requests comments on a petition jointly filed by Cox Radio, Inc., its wholly-owned subsidiary CXR Holdings, Inc., and Davis Broadcasting, Inc., of Columbus, proposing the downgrade of Channel 239C3 to Channel 239A at Greenville, Georgia, the reallocation of Channel 239A to Waverly Hall, Georgia, and the modification of Station WKZJ(FM)'s license accordingly; and the reallocation of Channel 281C1 from LaGrange to Greenville, Georgia, as a replacement service, and the modification of Station WALR-FM's license accordingly. Channel 239 can be reallocated to Waverly Hall in compliance with the Commission's minimum distance separation requirements with a site restriction of 14 kilometers (8.7 miles) south at petitioners' requested site. The

coordinates for Channel 239A at Waverly Hall are 32-33-58 North Latitude and 84-41-03 West Longitude. See **SUPPLEMENTARY INFORMATION, infra.**

**DATES:** Comments must be filed on or before December 15, 2003, reply comments on or before December 30, 2003.

**ADDRESSES:** Federal Communications Commission, Washington, DC 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner, or its counsel or consultant, as follows: Kevin F. Reed, Esq. Dow, Lohnes & Albertson, PLLC, 1200 New Hampshire Ave. NW., Suite 800, 200006-1809 (Counsel for Cox Radio & CXR Holdings, Inc.); and Howard A. Topel, Esq., Leventhal, Senter & Lerman, PLLC, 2000 K Street, NW., Suite 600, Washington, DC 20036-1809 (Counsel for Davis Broadcasting, of Columbus).

**FOR FURTHER INFORMATION CONTACT:** Sharon P. McDonald, Media Bureau, (202) 418-2180.

**SUPPLEMENTARY INFORMATION:** This is a synopsis of the Commission's Notice of Proposed Rule Making, MB Docket No. 03-223, adopted October 22, 2003, and released October 24, 2003. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Reference Information Center (Room CY-A257), 445 12th Street, SW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractor, Qualex International, Portals, II, 445 12th Street, SW., Room CY-B402, Washington, DC 20054, telephone (202) 863-2893, facsimile (202) 863-2898, or via e-mail [qualexint@aol.com](mailto:qualexint@aol.com).

Likewise, Channel 281C1 can be reallocated to Greenville at Station WALR-FM's presently authorized site. The coordinates for Channel 281C1 at Greenville are 33-24-43 North Latitude and 84-50-03 West Longitude. In accordance with Section 1.420(i) of the Commission's Rules, we will not accept competing expressions of interest for the use of Channel 239A at Waverly Hall, Georgia, or Channel 281C1 at Greenville, Georgia, or require petitioners to provide equivalent class channels for the use of other interested parties.

Provisions of the Regulatory Flexibility Act of 1980 do not apply to this proceeding.

Members of the public should note that from the time a Notice of Proposed Rule Making is issued until the matter is no longer subject to Commission consideration or court review, all *ex*

*parte* contacts are prohibited in Commission proceedings, such as this one, which involve channel allotments. See 47 CFR 1.1204(b) for rules governing permissible *ex parte* contacts. For information regarding proper filing procedures for comments, see 47 CFR 1.415 and 1.420.

### List of Subjects in 47 CFR Part 73

Radio, Radio broadcasting.

For the reasons discussed in the preamble, the Federal Communications Commission proposes to amend 47 CFR part 73 as follows:

### PART 73—RADIO BROADCAST SERVICES

1. The authority citation for part 73 continues to read as follows:

**Authority:** 47 U.S.C. 154, 303, 334 and 336.

#### § 73.202 [Amended]

2. Section 73.202(b), the Table of FM Allotments under Georgia, is amended by removing Channel 239C3 and by adding Channel 281C1 at Greenville, by removing La Grange, Channel 281C1, and by adding Waverly Hall, Channel 239A.

Federal Communications Commission.

**John A. Karousos,**

*Assistant Chief, Audio Division, Media Bureau.*

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## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 73

[DA 03-3228; MB Docket No. 03-222; RM-10812]

#### Radio Broadcasting Services; Charlotte and Grand Ledge, MI

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule.

**SUMMARY:** This document requests comments on a petition for rule making filed by Rubber City Radio Group ("Petitioner"), licensee of Station WQTX(FM), Channel 224A, Charlotte, Michigan. The petition proposes to switch Station WQTX(FM) from Channel 224A to Channel 225A, to change Station WQTX(FM)'s community of license from Charlotte to Grand Ledge, Michigan, and to provide Grand Ledge with its first local aural transmission service. The coordinates for requested Channel 225A at Grand Ledge, Michigan, are 42-42-17 NL and 84-37-20 WL, with a site restriction of