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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 7, and 602

[TD 8770]

RIN 1545-AP81 and 1545-AI32

#### Certain Transfers of Stock or Securities by U.S. Persons to Foreign Corporations and Related Reporting Requirements; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to Treasury Decision 8770, which was published in the **Federal Register** on Friday, June 19, 1998 (63 FR 33550) relating to certain transfers of stock or securities by U.S. persons to foreign corporations pursuant to the corporate organization and reorganization provisions of the Internal Revenue Code, and the reporting requirements related to such transfers.

**DATES:** These corrections are effective July 20, 1998.

**FOR FURTHER INFORMATION CONTACT:** Philip L. Tretiak, (202) 622-3860 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections are under sections 367 and 6038B of the Internal Revenue Code.

##### Need for Correction

As published, TD 8770 contains errors which may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the final regulations (TD 8770), which was the subject of FR Doc. 98-15454, is corrected as follows:

1. On page 33555, column 2, in the preamble under the paragraph heading “Effective Dates”, line 19, the language “a United States shareholder but does” is corrected to read “a United States shareholder but does not”.

##### § 1.367(a)-3 [Corrected]

2. On page 33556, column 1, § 1.367(a)-3(a), lines 22 through 24, the language “a U.S. person exchanges stock of one foreign corporation for stock of another foreign corporation in a reorganization” is corrected to read “a U.S. person exchanges stock of a foreign corporation in a reorganization”.

3. On page 33556, column 1, § 1.367(a)-3(a), line 27, the language “domestic corporation for stock of a” is corrected to read “domestic or foreign corporation for stock of a”.

4. On page 33559, column 1, § 1.367(a)-3(d)(3), paragraph (ii) of *Example 6*, line 10, the language “§ 1.367(a)-8(g)(3)(i) (which includes the” is corrected to read § 1.367(a)-8(g)(3) (which includes the”.

##### § 1.367(b)-4 [Corrected]

5. On page 33568, column 1, § 1.367(b)-4(b)(5)(i), line 4, the language “transaction described in paragraph (b)(1)” is corrected to read “transaction described in paragraph (a)”.

6. On page 33568, column 2, § 1.367(b)-4(b)(5)(ii), paragraph (ii) of the *Example*, line 2, the language “an exchange described in paragraph (b) of” is corrected to read “an exchange described in paragraph (a) of”.

##### § 1.6038B-1 [Corrected]

7. On page 33569, column 1, § 1.6038B-1(b)(2)(i) introductory text, line 4, the language “in section 6038(a)(1)(A) will be” is corrected to read “in section 6038B(a)(1)(A) will be”.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 31 and 602

[TD 8814]

RIN 1545-AF97

#### Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to Treasury Decision 8814, which was published in the **Federal Register** on Friday, January 29, 1999 (64 FR 4542) that provides guidance as to when amounts deferred under or paid

from a nonqualified deferred compensation plan are taken into account as wages for purposes of the employment taxes imposed by the Federal Insurance Contributions Act (FICA).

**DATES:** This correction is effective January 29, 1999.

**FOR FURTHER INFORMATION CONTACT:** Janine Cook, Linda E. Alsalihi, or Margaret Owens, (202) 622-6040 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### ground

The final regulations that are the subject of these corrections are under section 3121 of the Internal Revenue Code.

##### Need for Correction

As published, TD 8814 contains errors which may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the final regulations (TD 8814), which were the subject of FR Doc. 99-1663, is corrected as follows:

1. On page 4542, column 1, in the regulation heading, line 5, the language “RIN 1545-AT27” is corrected to read “RIN 1545-AF97”.

##### § 31.3121(v)(2)-1 [Corrected]

2. On page 4550, column 3, § 31.3121(v)(2)-1(b)(5), paragraph (i) of *Example 10*, line 9, the language “employee’s designated beneficiary in a single” is corrected to read “employee’s designated beneficiary in a single lump”.

3. On page 4551, column 1, § 31.3121(v)(2)-1(b)(5), paragraph (ii) of *Example 10*, line 3 from the bottom of the paragraph, the language “payable in the event of the Employee E’s” is corrected to read “payable in the event of Employee E’s”.

4. On page 4551, column 1, § 31.3121(v)(2)-1(b)(5), paragraph (ii) of *Example 11*, line 4 from the bottom of the paragraph, the language “E under the plan during the Employee E’s” is corrected to read “E under the plan during Employee E’s”.

5. On page 4566, column 3, § 31.3121(v)(2)-1(g)(5), paragraph (i) of *Example 8*, line 14, the language “Based Employer R’s estimate that Employee” is corrected to read “Based on Employer R’s estimate that Employee”.

6. On page 4566, column 3, § 31.3121(v)(2)-1(g)(5), paragraph (i) of *Example 8*, line 5 from the bottom of the paragraph, the language “which Employee R has a legally binding right”

is corrected to read "which Employee F has a legally binding right".

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 602

[TD 8011]

#### OMB Control Numbers Assigned Pursuant to the Paperwork Reduction Act; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 8011), which were published in the **Federal Register** on Thursday, March 14, 1985 (50 FR 10221) relating to the displaying of OMB control numbers on this agency's regulations that solicit or obtain information from the public.

**DATES:** This correction is effective November 12, 1996.

**FOR FURTHER INFORMATION CONTACT:** Marshall Feiring, (202) 622-3940, (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections displays this agency's control numbers and implemented requirements of regulations promulgated by the Office of Management and Budget pursuant to the Paperwork Reduction Act of 1980.

##### Need for Correction

As published, final regulations (TD 8011) contain errors which may prove to be misleading and are in need of clarification.

##### List of Subjects in 26 CFR Part 602

Reporting and recordkeeping requirements.

##### Correcting Amendment to Regulations

Accordingly, 26 CFR part 602 is corrected by making the following correcting amendments:

#### PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

**Paragraph 1.** The authority citation for part 602 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

#### § 602.101 [Corrected]

**Par. 2.** In § 602.101, paragraph (a), second sentence, the language "(together with 26 CFR 601.9000)" is removed.

**Par. 3.** In § 602.101, paragraph (b) is removed and paragraph (c) is redesignated as paragraph (b).

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[MO 067-1067a; FRL-6315-9]

#### Approval and Promulgation of Implementation Plans; State of Missouri

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

**ACTION:** Direct final rule.

**SUMMARY:** EPA is announcing direct final approval of revisions to Missouri's Open Burning Rule (10 CSR 10-3.030) and Sampling Methods Rule (10 CSR 10-6.030) as an amendment to the Missouri State Implementation Plan (SIP). This action will update the SIP rules to include revisions which add sampling methods and otherwise improve the clarity of the rules.

**DATES:** This direct final rule is effective on June 1, 1999 without further notice, unless EPA receives adverse comment by May 3, 1999. If adverse comment is received, EPA will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect.

**ADDRESSES:** All comments should be addressed to Joshua A. Tapp at the Environmental Protection Agency, Air Planning and Development Branch, 726 Minnesota Avenue, Kansas City, Kansas 66101.

Copies of the state submittals are available at the following addresses for inspection during normal business hours: Environmental Protection Agency, Air Planning and Development Branch, 726 Minnesota Avenue, Kansas City, Kansas 66101; and the Environmental Protection Agency, Air and Radiation Docket and Information Center, Air Docket (6102), 401 M Street, SW, Washington, D.C. 20460.

**FOR FURTHER INFORMATION CONTACT:** Joshua A. Tapp at (913) 551-7606.

## SUPPLEMENTARY INFORMATION:

### What Is an SIP?

Section 110 of the Clean Air Act (CAA) requires states to develop air pollution regulations and control strategies to ensure that state air quality meets the national ambient air quality standards established by EPA. These ambient standards are established under section 109 of the CAA, and they currently address six criteria pollutants. These pollutants are: carbon monoxide, nitrogen dioxide, ozone, lead, particulate matter, and sulfur dioxide.

Each state must submit these regulations and control strategies to EPA for approval and incorporation into the Federally enforceable SIP.

The CAA requires each state to have a Federally approved SIP which protects air quality primarily by addressing air pollution at its point of origin. These SIPs can be extensive, containing state regulations or other enforceable documents and supporting information such as emission inventories, monitoring networks, and modeling demonstrations.

### What Is the Federal Approval Process for an SIP?

In order for state regulations to be incorporated into the Federally enforceable SIP, states must formally adopt the regulations and control strategies consistent with state and Federal requirements. This process generally includes a public notice, public hearing, public comment period, and a formal adoption by a state-authorized rulemaking body.

Once a state rule, regulation, or control strategy is adopted, the state submits it to EPA for inclusion into the SIP. EPA must provide public notice and seek additional public comment regarding the proposed Federal action on the state submission. If adverse comments are received, they must be addressed prior to any final Federal action by EPA.

All state regulations and supporting information approved by EPA under section 110 of the CAA are incorporated into the Federally approved SIP. Records of such SIP actions are maintained in the Code of Federal Regulations (CFR) at Title 40, Part 52 entitled "Approval and Promulgation of Implementation Plans." The actual state regulations which are approved are not reproduced in their entirety in the CFR but are incorporated by reference, which means that EPA has approved a given state regulation with a specific effective date.