

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 is amended by adding the following citation:

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

Section 1.6031(a)–1T also issued under section 404 of the Tax Equity and Fiscal Responsibility Act of 1982 (Public Law 97–248; 96 Stat. 324, 669) (TEFRA). \* \* \*

■ **Par. 2.** Section 1.6031(a)–1 is amended as follows:

■ 1. In paragraph (a)(1), the first sentence is amended by adding the language “and § 1.6031(a)–1T” immediately following the language “of this section”.

■ 2. The text of paragraph (a)(3) is redesignated as paragraph (a)(3)(i).

■ 3. Paragraph (a)(3)(ii) is added.

■ 4. Paragraph (f) is revised.

The additions and revisions read as follows:

**§ 1.6031(a)–1 Return of partnership income.**

(a) \* \* \*

(3) \* \* \* (i) \* \* \*

(ii) [Reserved]. For further guidance see § 1.6031(a)–1T(a)(3)(ii).

\* \* \* \* \*

(f) *Effective dates.* This section applies to taxable years of a partnership beginning after December 31, 1999, except that

(1) Paragraph (b)(3) of this section applies to taxable years of a foreign partnership beginning after December 31, 2000; and

(2) [Reserved]. For further guidance, see § 1.6031(a)–1T(f)(2).

■ **Par. 3.** Section 1.6031(a)–1T is added to read as follows:

**§ 1.6031(a)–1T Return of partnership income (temporary).**

(a) through (a)(3)(i) [Reserved]. For further guidance see § 1.6031(a)–1(a) through (a)(3)(i).

(ii) The Commissioner may, in guidance published in the Internal Revenue Bulletin (*see* § 601.601(d)(2)(ii)(b) of this chapter), provide for an exception to partnership reporting under section 6031 and for conditions for the exception, if all or substantially all of a partnership’s income is derived from the holding or disposition of tax-exempt obligations (as defined in section 1275(a)(3) and § 1.1275–1(e)) or shares in a regulated investment company (as defined in section 851(a)) that pays exempt-interest dividends (as defined in section 852(b)(5)).

(a)(4) through (f)(1) [Reserved]. For further guidance see § 1.6031(a)–1(a)(4) through (f)(1).

(f)(2) *Effective dates.* Paragraph (a)(3)(ii) of this section applies to

taxable years of a partnership beginning on or after November 5, 2003. The applicability of paragraph (a)(3)(ii) of this section expires on or before November 6, 2006.

Dated: October 30, 2003.

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

**Pamela F. Olson,**

*Assistant Secretary of the Treasury.*

[FR Doc. 03–28190 Filed 11–5–03; 1:41 pm]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[TD 9091]

**RIN 1545–BC19**

**Special Depreciation Allowance; Correction**

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains corrections to temporary regulations that were published in the **Federal Register** on Monday, September 8, 2003 (68 FR 52986), relating to the depreciation of property subject to section 168 of the Internal Revenue Code (MACRS property) and the depreciation of computer software subject to section 167.

**DATES:** These corrections are effective September 8, 2003.

**FOR FURTHER INFORMATION CONTACT:** Douglas Kim, (202) 622–3110 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The temporary regulations that are the subject of these corrections are under sections 167, 168 and 1400L(b) of the Internal Revenue Code.

**Need for Correction**

As published, the temporary regulations contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

■ Accordingly, the publication of temporary regulations (TD 9091), that was the subject of FR Doc. 03–22670, is corrected as follows:

**§ 1.167(a)–14T [Corrected]**

■ 1. On page 52991, column 2, § 1.167(a)–14T(e)(3), last line of the paragraph, the language, “September 8, 2006” is corrected to read “September 4, 2006”.

**§ 1.168–1T [Corrected]**

■ 2. On page 52991, column 3, § 1.168(d)–1T(d)(2), last line of the paragraph, the language, “September 8, 2006” is corrected to read “September 4, 2006”.

■ 3. On page 53001, column 2, § 1.168(k)–1T(f)(5)(iii)(A), last line of the paragraph, the language, “minimum tax purposes” is corrected to read “minimum tax purposes (for example, use the remaining carryover basis as determined for alternative minimum tax purposes).”

■ 4. On page 53003, column 2, § 1.168(k)–1T(g)(1), last line of the paragraph, the language, “expires on September 8, 2006.” is corrected to read “expires on September 4, 2006.”

**§ 1.169–3T [Corrected]**

■ 5. On page 53004, column 3, § 1.169–3T, last line of the paragraph, the language, “September 8, 2003.” is corrected to read “September 4, 2006.”

**§ 1.1400L(b)–1T [Corrected]**

■ 6. On page 53006, column 2, § 1.1400L(b)–1T(g)(1), last line of the paragraph, the language, “expires on September 8, 2006.” is corrected to read “expires on September 4, 2006.”

**Cynthia E. Grigsby,**

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

[FR Doc. 03–28201 Filed 11–7–03; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1, 31, and 602**

[TD 9092]

**RIN 1545–BA44**

**Split-Dollar Life Insurance Arrangements; Correction**

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations that were published in the **Federal Register** on Wednesday, September 17, 2003 (68 FR 54336), relating to the income,

employment, and gift taxation of split-dollar life insurance arrangements.

**DATES:** These corrections are effective September 17, 2003.

**FOR FURTHER INFORMATION CONTACT:** Rebecca Asta at (202) 622-3930 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections are under sections 61, 83, 301, and 7872 of the Internal Revenue Code.

##### Need for Correction

As published, final regulations (TD 9092) contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of final regulations (TD 9092), that was the subject of FR Doc. 03-23596, is corrected as follows:

1. On page 54344, column 1, in the preamble, under the paragraph heading "Effective Date and Obsolescence of Prior Guidance", second paragraph, line 13, the language "arrangement does not fall with the" is corrected to read "arrangement does not fall within the".

2. On page 54344, column 2, in the preamble, the paragraph heading "Proposed Amendments to the Regulations" is corrected to read "Adoption of Amendments to the Regulations".

##### § 1.61-22 [Corrected]

■ 3. On page 54347, column 1, § 1.61-22(d)(3)(i), last line of the column, the language, "owner under paragraph (d)(1) for the" is corrected to read "owner under paragraph (d)(1) of this section for the".

■ 4. On page 54347, column 2, § 1.61-22(d)(4)(ii)(A), last line of the paragraph, the language, "right and;" is corrected to read "right; and".

■ 5. On page 54347, column 2, § 1.61-22(d)(5)(ii), line 2, the language, "owner and non-owner of the split-dollar" is corrected to read "owner and non-owner of the split-dollar life insurance".

■ 6. On page 54350, column 2, § 1.61-22(h), *Example 1.*, paragraph (ii), line 6, the language, "whether of R were designated as the policy" is corrected to read "whether R were designated as the policy".

■ 7. On page 54351, column 1, § 1.61-22(h), *Example 4.*, paragraph (ii), line 3, the language, "the arrangement during in

each such year." is corrected to read "the arrangement in each such year."

**Cynthia E. Grigsby,**

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

[FR Doc. 03-28202 Filed 11-7-03; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 160

[USCG-2002-11865]

RIN 1625-AA41

#### Notification of Arrival in U.S. Ports; Correction

**AGENCY:** Coast Guard, DHS.

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to the final regulations (FR Doc. 03-4408), which were published in the **Federal Register** of Friday, February 28, 2003, (68 FR 9537). The regulations related to the information reporting requirements for notification of vessel arrival in U.S. ports contained in 33 CFR part 160, subpart C.

**DATES:** Effective on November 10, 2003.

**FOR FURTHER INFORMATION CONTACT:** LTJG Kimberly B Andersen, U.S. Coast Guard (G-MPP), at 202-267-2562.

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections superseded Subpart C of 33 CFR part 160 on April 1, 2003, and affect persons required to submit Notification of Arrival in U.S. ports.

##### Need for Correction

As published, the final regulations contain errors that may prove to be misleading and need to be clarified.

##### List of Subjects in 33 CFR Part 160

Administrative practice and procedure, Harbors, Hazardous Material transportation, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Vessels, Waterways

■ Accordingly, 33 CFR part 160 is corrected by making the following correcting amendments:

#### Subpart C—Notification of Arrival in U.S. Ports

■ 1. The authority citation for Part 160 continues to read as follows:

**Authority:** 33 U.S.C. 1223, 1231; 46 U.S.C. Chapter 701; Department of Homeland Security Delegation 0170.1. Subpart D is also issued under the authority of 33 U.S.C. 125 and 46 U.S.C. 3715.

##### § 160.203 [Corrected]

2. In § 160.203(b)(1), immediately preceding the words "vessels entering any port or place in the" add the word "foreign."

##### § 160.206 [Corrected]

■ 3. In § 160.206(d) immediately following the words "estimated arrival" add the words "and departure".

##### § 160.210 [Corrected]

■ 4. In § 160.210(c) immediately preceding the words "vessels 300 or less gross tons operating in the Seventh Coast Guard District" add the word "foreign".

##### § 160.212 [Corrected]

■ 5. In § 160.212, in the table to paragraph (a)(3), in entry (i), under the heading "You must submit an NOA—" remove the words "Before departure but at" and add in their place the word "At".

Dated: October 17, 2003.

**L.L. Hereth,**

*Acting Assistant Commandant for Marine Safety, Security and Environmental Protection.*

[FR Doc. 03-28189 Filed 11-7-03; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 70

[MI 82-02; FRL-7585-3]

#### Clean Air Act Final Approval of Operating Permit Program Revision; Michigan

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

**ACTION:** Final rule.

**SUMMARY:** The EPA is taking final action to approve revisions to Michigan's title V air operating permit program, including revisions to Michigan Administrative Rule (R) 336.1216. R 336.1216(1)(b)(iv) no longer applies the permit shield provisions to certain administrative permit amendments. The EPA's final approval of this rule revision resolves the deficiency identified in EPA's Notice of Deficiency (NOD), published in the **Federal**