

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-129771-04]

RIN 1545-BD49

Guidance Under Section 951 for Determining Pro Rata Share; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to notice of proposed rulemaking that were published in the **Federal Register** on August 6, 2004 (69 FR 47822), providing guidance for determining a United States shareholder's pro rata share of a controlled foreign corporation's (CFC's) subpart F income, previously excluded subpart F income withdrawn from investment in less developed countries, previously excluded subpart F income withdrawn from foreign base company shipping operations, and amounts determined under section.

FOR FURTHER INFORMATION CONTACT: Jonathan A. Sambur at (202) 622-3840 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The proposed regulations that are the subject of these corrections are under section 951 (a) of the Internal Revenue Code.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-129771-04), which was the subject of FR Doc. 04-17907, is corrected as follows:

1. On page 47823, column 1, in the preamble under the caption **ADDRESSES**, remove the last sentence.

§ 1.951-1 [Corrected]

2. On page 47826, column 2, § 1.951-1, paragraph (e)(5)(iii), line 11, the language "distribution of earnings or profits that" is corrected to read "distribution of earnings and profits that".

Cynthia Grigsby,

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

[FR Doc. 04-22137 Filed 9-30-04; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 906

[CO-033-FOR]

Colorado Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Proposed rule; reopening and extension of public comment period on proposed amendment.

SUMMARY: We are announcing receipt of additional revisions pertaining to a previously proposed amendment to the Colorado regulatory program (hereinafter, the "Colorado program") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). The additional revisions were submitted by Colorado July 23, 2003. Colorado proposes revisions to require a weed management plan as part of the permit application, and as part of the cropland revegetation success criteria, to consider crop production for two of the last four years of the liability period, but not consider crop production prior to year nine of the liability period and with respect to annual grain crops for which the cropping cycle may incorporate a summer fallow year, two of the last four cropping years will be considered.

DATES: We will accept written comments on this amendment until 4 p.m., m.d.t. October 18, 2004.

ADDRESSES: You may submit comments, identified by Docket No. CO-033-FOR, by any of the following methods:

- E-mail: jffulton@osmre.gov. Include "Docket No. CO-033-FOR" in the subject line of the message;
- Mail: James F. Fulton, Chief, Denver Field Division, OSM, P.O. Box 46667, Denver, CO 80201-6667;
- Hand delivery: James F. Fulton, Chief, Denver Field Division, OSM, 1999 Broadway, Suite 3320, Denver, CO 80202-5733;
- Fax: (303) 844-1545; and
- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.

INSTRUCTIONS: All submissions received must include the agency name and docket number for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see the "Public Comment Procedures" heading of the **SUPPLEMENTARY INFORMATION** section of this document.

DOCKET: For access to the docket to review copies of the Colorado program, this amendment, and all written comments received in response to this document, you must go to the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting OSM's Denver Field Division.

In addition, you may review a copy of the amendment during regular business hours by contacting the following individuals at their respective locations:

James F. Fulton, Chief, Denver Field Division, Office of Surface Mining Reclamation and Enforcement, P.O. Box 46667, Denver, CO 80201-6667. (303) 844-1400, extension 1424.

David A. Berry, Coal Program Supervisor, Colorado Division of Minerals and Geology, 1313 Sherman Street Room 215, Denver, Colorado 80203. Telephone: (303) 866-3873.

FOR FURTHER INFORMATION CONTACT:

James F. Fulton, telephone: (303) 844-1400, ext. 1424, e-mail address: jffulton@osmre.gov.

SUPPLEMENTARY INFORMATION:

- I. Background on the Colorado Program
- II. Description of the Proposed Amendment
- III. Public Comment Procedures
- IV. Procedural Determinations

I. Background on the Colorado 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." See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Colorado program on December 15, 1980. You can find background information on the Colorado program, including the Secretary's findings, the disposition of comments, and the conditions of approval of the Colorado program in the December 15, 1980, **Federal Register** (45 FR 82173). You can also find later actions concerning Colorado's program and program amendments at 30 CFR 906.15, 906.16, and 906.30.

II. Description of Proposed Amendment

By letter dated March 27, 2003, Colorado sent us a proposed