

Administration order 7400.9P, Airspace Designations and Reporting Points, dated September 1, 2006, and effective September 15, 2006, is amended as follows:

*Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth.*

\* \* \* \* \*

#### **ACE MO E5 Potosi, MO**

Potosi, Washington County Airport, MO  
(Lat. 37°55'45" N., long. 90°43'53" W.)

That airspace extending upward from 700 feet above the surface within a 6.4-mile radius of Potosi, Washington County Airport, MO.

\* \* \* \* \*

Issued in Fort Worth, TX, on December 11, 2006.

**Donald R. Smith,**

*Manager, System Support Group, ATO  
Central Service Area.*

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**BILLING CODE 4910-13-M**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

**[REG-161919-05]**

**RIN 1545-BF25**

#### **Guidance Necessary To Facilitate Business Electronic Filing Under Section 1561**

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations that affect component members of controlled groups of corporations and consolidated groups filing life-nonlife Federal income tax returns. They provide guidance regarding the apportionment of tax benefit items and the amount and type of information these members are required to submit with their returns. The text of those regulations also serves as the text of these proposed regulations.

**DATES:** Written or electronic comments, and a request for a public hearing, must be received by March 22, 2007.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-161919-05), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station,

Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-161919-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (indicate IRS and REG-161919-05).

#### **FOR FURTHER INFORMATION CONTACT:**

Concerning the proposed regulations, Grid Glycer, (202) 622-7930, concerning submissions of comments and requests for public hearings, Kelly Banks (202) 622-7180 (not toll-free numbers).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background and Explanation of Provisions**

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR part 1 to add §§ 1.1502-43T, 1.1561-1T, 1.1561-2T and 1.1561-3T, and amend §§ 1.1502-47T and 1.1563-1T. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

##### **Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to the following proposed regulations, §§ 1.1561-1, 1.1561-3 and 1.1563-1, and because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. With respect to the following proposed regulations, §§ 1.1502-43, 1.1502-47 and 1.1561-2, it is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. This certification is based on the fact that these regulations primarily affect large corporations (which are members of either controlled or consolidated groups). Therefore, a regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

#### **Comments and Requests for a Public Hearing**

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person that timely submits written or electronic comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

#### **Drafting Information**

The principal author of these regulations is Grid Glycer of the Office of Associate Chief Counsel (Corporate). Other personnel from the Treasury Department and the IRS participated in their development.

#### **List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

#### **Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

### **PART 1—INCOME TAXES**

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

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

**Par. 2.** Section 1.1502-43 is amended by revising paragraph (d) and adding paragraph (e) to read as follows:

#### **§ 1.1502-43 Consolidated accumulated earnings tax.**

[The text of the proposed amendment to § 1.1502-43 is the same as the text for § 1.1502-43T published elsewhere in this issue of the **Federal Register**.]

**Par. 3.** Section 1.1502-47 is amended by revising paragraph (s) and adding paragraph (t) to read as follows:

#### **§ 1.1502-47 Consolidated returns by life-nonlife groups.**

[The text of the proposed amendment to § 1.1502-47 is the same as the text for § 1.1502-47T published elsewhere in this issue of the **Federal Register**.]

**Par. 4.** Section 1.1561-1 is added to read as follows:

#### **§ 1.1561-1 General rules regarding certain tax benefits available to the component members of a controlled group of corporations.**

[The text of the proposed § 1.1561-1 is the same as the text for § 1.1561-1T

published elsewhere in this issue of the **Federal Register**].

**Par. 5.** Section 1.1561-2 is amended by revising paragraphs (a), (b), (c) and (d) and adding paragraph (f) to read as follows:

**§ 1.1561-2 Determination of amount of tax benefits.**

[The text of the proposed amendment to § 1.1561-2 is the same as the text for 1.1561-2T published elsewhere in this issue of the **Federal Register**].

**Par. 6.** Section 1.1561-3 is added to read as follows:

**§ 1.1561-3 Allocating the section 1561(a) tax items.**

[The text of the proposed § 1.1561-3 is the same as the text for § 1.1561-3T published elsewhere in this issue of the **Federal Register**].

**Par. 7.** Section 1.1563-1 is added to read as follows:

**§ 1.1563-1 Definition of controlled group of corporations and component members.**

[The text of the proposed § 1.1563-1 is the same as the text for § 1.1563-1T published elsewhere in this issue of the **Federal Register**].

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 06-9757 Filed 12-21-06; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-146893-02; REG-115037-00; REG-138603-03]

**RIN 1545-BB31, 1545-AY38, 1545-BC52**

#### **Treatment of Services Under Section 482 Allocation of Income and Deductions From Intangibles Stewardship Expense; Correction**

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

**ACTION:** Correction to notice of proposed rulemaking by cross-reference to temporary regulations, notice of proposed rulemaking, and notice of public hearing.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations, notice of proposed rulemaking, and notice of public hearing that was published in the **Federal Register** on Friday, August 4, 2006 (71 FR 44247) relating to the treatment of controlled services

transactions under section 482. These regulations also provide guidance regarding the allocation of income from intangibles, in particular with respect to contributions by a controlled party to the value of an intangible owned by another controlled party, as it relates to controlled services transactions, and modify the regulations under section 861 concerning stewardship expenses to be consistent with the changes made to the regulations under section 482.

#### **FOR FURTHER INFORMATION CONTACT:**

Thomas A. Vidano, (202) 435-5265, or Carol B. Tan (202) 435-5159, for matters relating to section 482, and David F. Bergkuist, (202) 622-3850, for matters relating to stewardship expenses (not toll-free numbers).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The notice of proposed rulemaking (REG-146893-02, REG-115037-00 and REG-138603-03) by cross-reference to temporary regulations that is the subject of this correction is under section 482 and 861 of the Internal Revenue Code.

##### **Need for Correction**

As published, the notice of proposed rulemaking (REG-146893-02, REG-115037-00 and REG-138603-03) by cross-reference to temporary regulations contains errors that may prove to be misleading and are in need of clarification.

##### **Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-146893-02, REG-138603-03 and REG-115037-00) by cross-reference to temporary regulations that were the subject of FR Doc. 06-6674, is corrected as follows:

1. On page 44247, column 2, in the heading, the subject “Treatment of Services Under Section 482 Allocation of Income and Deductions From Intangibles Stewardship Expense” is corrected to read, “Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangibles; and Apportionment of Stewardship Expense”.

2. On page 44248, column 2, instructional Par. 3., number 2 is corrected to read as follows:

“2. Paragraphs (d)(3)(ii)(C), *Example 4*, *Example 5*, *Example 6* and (j)(6) are added.”

##### **§ 1.482-1 [Corrected]**

3. On page 44248, column 3, § 1.482-1(j), lines 2 and 3, the language “amendment to § 1.482-1(j) is the same as the text of § 1.482-1T(j)(1) and (2)” is corrected to read “amendment to

§ 1.482-1(j)(6) is the same as the text of § 1.482-1T(j)(6)”.

##### **§ 1.482-8 [Corrected]**

4. On page 44249, column 2, § 1.482-8(a), line 1, the language “(a) *Example 10. Cost of services plus*” is corrected to read “(b) \* \* \* *Example 10. Cost of services plus*”.

5. On page 44249, column 2, § 1.482-8, paragraph (b) following *Example 12*. is removed.

##### **§ 1.482-9 [Corrected]**

6. On page 44249, column 2, § 1.482-9(m)(6), last line, the language “operation as defined in § 1.482-8” is corrected to read “operation as defined in the proposed § 1.482-8.”.

##### **§ 1.861-8 [Corrected]**

7. On page 44249, column 3, § 1.861-8(f)(4), line 3, the language “same as the text of § 1.861-8T(c)(4)(i)” is corrected to read “same as the text of § 1.861-8T(f)(4)(i)”.

8. On page 44249, column 3, § 1.861-8(h), line 3, the language “as the text of § 1.861-8T(h)(1) published” is corrected to read “as the text of § 1.861-8T(h) published”.

**Cynthia Grigsby,**

*Senior Federal Register Liaison Officer, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E6-21909 Filed 12-21-06; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 63

[EPA-HQ-OAR-2002-0093; FRL-8260-6]

**RIN 2060-AN10**

#### **National Emission Standards for Hazardous Air Pollutants: Surface Coating of Automobiles and Light-Duty Trucks**

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

**ACTION:** Proposed rule.

**SUMMARY:** On April 26, 2004, EPA issued the National Emission Standards for Hazardous Air Pollutants: Surface Coating of Automobiles and Light-Duty Trucks (Automobiles and Light-Duty Trucks NESHAP) under section 112(d) of the Clean Air Act. We are proposing to amend the final rule to provide the option of including surface coating of heavier motor vehicles under this rule. This action also proposes to amend the National Emission Standards for Hazardous Air Pollutants for Surface