

the correction is under section 199 of the Internal Revenue Code.

### Need for Correction

As published, the notice of proposed rulemaking (REG-103842-07) contains errors that may prove to be misleading and are in need of clarification.

### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-103842-07), that is the subject of FR Doc. E7-10821, is corrected as follows:

1. On page 31480, column 2, in the preamble, under the paragraph heading “*Expanded Affiliated Groups*”, second paragraph of the column, lines 25 through 28, the language “assume that X and Y each have \$60 of taxable income and QPAI in 2007, Z has \$170 of taxable income and QPAI in 2008, and that X, Y, and Z each have” is corrected to read “assume that X and Y each has \$60 of taxable income and QPAI in 2007, Z has \$170 of taxable income and QPAI in 2008, and that X, Y, and Z each has”.

#### § 1.199-3 [Corrected]

2. On page 31482, column 1, § 1.199-3(k)(7)(i), line 2 from the bottom of the paragraph, the language “Paragraph (g)(4)(ii)(A) of this section” is corrected to read “Paragraph (g)(3)(ii)(A) of this section”.

#### § 1.199-7 [Corrected]

3. On page 31482, column 3, § 1.199-7(e) *Example 10*, paragraph (i), line 5 of the paragraph, the language “B each use the section 861 method for” is corrected to read “B each uses the section 861 method for”.

4. On page 31482, column 3, § 1.199-7(e) *Example 10*, paragraph (iii), line 8 of the paragraph, the language “B becomes a non-member of the consolidated” is corrected to read “B becomes a nonmember of the consolidated”.

5. On page 31483, column 1, § 1.199-7(g)(3) *Example*, paragraph (i), lines 9 through 11 of the paragraph, the language “year, neither X, Y, nor Z join in the filing of a consolidated Federal income tax return. Assume that X, Y, and Z each have W-2” is corrected to read “year, neither X, Y, nor Z joins in the filing of a consolidated Federal income tax return. Assume that X, Y, and Z each has W-2”.

6. On page 31483, column 1, § 1.199-7(g)(3) *Example*, paragraph (ii), line 5 from the bottom of the column, the language “allocated \$96 of the deduction. For the” is corrected to read

“allocated \$96 of the EAG’s section 199 deduction. For the”.

LaNita Van Dyke,

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

[FR Doc. E7-14080 Filed 7-19-07; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG-148951-05]

RIN 1545-BF54

### Change to Office To Which Notices of Nonjudicial Sale and Requests for Return of Wrongfully Levied Property Must Be Sent

**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 relating to the discharge of liens under section 7425 and return of wrongfully levied upon property under section 6343 of the Internal Revenue Code (Code) of 1986. Those regulations clarify that such notices and claims should be sent to the IRS official and office specified in the relevant IRS publications. The regulations will affect parties seeking to provide the IRS with notice of a nonjudicial foreclosure sale and parties making administrative requests for return of wrongfully levied property. The text of those regulations also serves as the text of these proposed regulations.

**DATES:** Written or electronic comments and requests for a public hearing must be received by October 18, 2007.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-148951-05), Room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered to CC:PA:LPD:PR (REG-148951-05), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224. Alternatively, taxpayers may submit comments electronically to the IRS Internet site via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-148951-05).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations,

Robin M. Ferguson, (202) 622-3610; concerning submissions of comments, the hearing, call Kelly Banks, (202) 622-7180 (not toll-free numbers).

### SUPPLEMENTARY INFORMATION:

#### Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** contain amendments to the Procedure and Administration Regulations (26 CFR part 301) relating to the giving of notice of nonjudicial sales under section 7425(b) of the Code and requests for return of wrongfully levied property under section 6343(b) of the Code. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

#### Proposed Effective Date

These regulations are proposed to apply to any notice of sale filed or request for return of property made after the date that these regulations are published as final regulations in the **Federal Register**.

#### 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 also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic and written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed rules and how they may be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any

person that timely submits written 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 Robin M. Ferguson, Office of Associate Chief Counsel, Procedure and Administration (Collection, Bankruptcy and Summonses Division).

#### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

#### PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

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

**Par. 2.** Section 301.6343–2 is amended by revising paragraphs (a)(1) introductory text, (b) introductory text, and (e) to read as follows:

#### § 301.6343–2 Return of wrongfully levied upon property.

(a)(1) [The text of the proposed amendment for § 301.6343–2(a)(1) introductory text is the same as the text of § 301.6343–2T(a)(1) introductory text published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(b) [The text of the proposed amendment for § 301.6343–2(b) introductory text is the same as the text of § 301.6343–2T(b) introductory text published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(e) [The text of the proposed amendment for § 301.6343–2(e) is the same as the text of § 301.6343–2T(e) published elsewhere in this issue of the **Federal Register**.]

**Par. 3.** Section 301.7425–3 is amended by revising paragraphs (a)(1), (b)(1), (b)(2), (c)(1), (d)(2), (d)(3), and (d)(4), and adding paragraph (e) to read as follows:

#### § 301.7425–3 Discharge of liens; special rules.

(a) \* \* \* (1) [The text of the proposed amendment for § 301.7425–3(a)(1) is the same as the text of § 301.7425–3T(a)(1)

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

\* \* \* \* \*

(b) \* \* \* (1) [The text of the proposed amendment for § 301.7425–3(b)(1) is the same as the text of § 301.7425–3T(b)(1) published elsewhere in this issue of the **Federal Register**.]

(2) [The text of the proposed amendment for § 301.7425–3(b)(2) is the same as the text of § 301.7425–3T(b)(2) published elsewhere in this issue of the **Federal Register**.]

(c) \* \* \* (1) [The text of the proposed amendment for § 301.7425–3(c)(1) is the same as the text of § 301.7425–3T(c)(1) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(d) \* \* \* (2) [The text of the proposed amendment for § 301.7425–3(d)(2) is the same as the text of § 301.7425–3T(d)(2) published elsewhere in this issue of the **Federal Register**.]

(3) [The text of the proposed amendment for § 301.7425–3(d)(3) is the same as the text of § 301.7425–3T(d)(3) published elsewhere in this issue of the **Federal Register**.]

(4) [The text of the proposed amendment for § 301.7425–3(d)(4) is the same as the text of § 301.7425–3T(d)(4) published elsewhere in this issue of the **Federal Register**.]

(e) [The text of the proposed amendment for § 301.7425–3(e) is the same as the text of § 301.7425–3T(e) published elsewhere in this issue of the **Federal Register**.]

**Kevin M. Brown,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E7–14051 Filed 7–19–07; 8:45 am]

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#### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[EPA–R06–OAR–2006–0849; FRL–8442–7]

#### Approval and Promulgation of Implementation Plans; Louisiana; Clean Air Interstate Rule Sulfur Dioxide Trading Program

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve a revision to the Louisiana State Implementation Plan (SIP) submitted on September 22, 2006, enacted at Louisiana Administrative Code, Title 33, Part III, Chapter 5, Section 506(C) (LAC 33:III.506(C)). This revision

addresses the requirements of EPA's Clean Air Interstate Rule (CAIR) Sulfur Dioxide (SO<sub>2</sub>) Trading Program, promulgated on May 12, 2005 and subsequently revised on April 28, 2006. EPA is proposing to determine that the SIP revision fully implements the CAIR SO<sub>2</sub> requirements for Louisiana. Therefore, as a consequence of the SIP approval, EPA will also withdraw the CAIR Federal Implementation Plan (CAIR FIP) concerning SO<sub>2</sub> emissions for Louisiana. The CAIR FIPs for all States in the CAIR region were promulgated on April 28, 2006 and subsequently revised on December 13, 2006.

CAIR requires States to reduce emissions of SO<sub>2</sub> and nitrogen oxides (NO<sub>x</sub>) that significantly contribute to, and interfere with maintenance of, the national ambient air quality standards for fine particulates and/or ozone in any downwind state. CAIR establishes State budgets for SO<sub>2</sub> and NO<sub>x</sub> and requires States to submit SIP revisions that implement these budgets in States that EPA concluded did contribute to nonattainment in downwind states. States have the flexibility to choose which control measures to adopt to achieve the budgets, including participating in the EPA-administered cap-and-trade programs. In the SIP revision that EPA is proposing to approve, Louisiana would meet CAIR SO<sub>2</sub> requirements by participating in the EPA-administered cap-and-trade program addressing SO<sub>2</sub> emissions.

The intended effect of this action is to reduce SO<sub>2</sub> emissions from the State of Louisiana that are contributing to nonattainment of the PM<sub>2.5</sub> National Ambient Air Quality Standard (NAAQS or standard) in downwind states. This action is being taken under section 110 of the Federal Clean Air Act (the Act or CAA).

**DATES:** Comments must be received on or before August 20, 2007.

**ADDRESSES:** Comments may be mailed to Mr. Jeff Robinson, Chief, Air Permits Section (6PD–R), Environmental Protection Agency, 1445 Ross Avenue, Suite 1200, Dallas, Texas 75202–2733. Comments may also be submitted electronically or through hand delivery/courier by following the detailed instructions in the **ADDRESSES** section of the direct final rule located in the rules section of this **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:** If you have questions concerning today's proposal, please contact Ms. Adina Wiley (6PD–R), Air Permits Section, Environmental Protection Agency, Region 6, 1445 Ross Avenue (6PD–R), Suite 1200, Dallas, TX 75202–2733. The