

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]

**BILLING CODE 4830-01-P**

## 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]

**BILLING CODE 4830-01-P**

## 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