

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

[REG–104464–18]

RIN 1545–BO55

**Deduction for Foreign-Derived Intangible Income and Global Intangible Low-Taxed Income; Correction****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to a notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking (REG–104464–18) that was published in the **Federal Register** on Wednesday, March 6, 2019. The proposed regulations provided guidance to determine the amount of the deduction for foreign-derived intangible income and global intangible low-taxed income.

**DATES:** Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking at 84 FR 8188 (March 6, 2019) are still being accepted and must be received by May 6, 2019.

**FOR FURTHER INFORMATION CONTACT:**

Concerning proposed §§ 1.250(a)–1 through 1.250(b)–6, 1.962–1, 1.6038–2, 1.6038–3, and 1.6038A–2, Kenneth Jeruchim at (202) 317–6939; concerning proposed §§ 1.1502–12, 1.1502–13 and 1.1502–50, Michelle A. Monroy at (202) 317–5363 or Austin Diamond-Jones at (202) 317–6847; concerning submissions of comments and requests for a public hearing, Regina L. Johnson, (202) 317–6901 (not toll free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

The proposed regulations that are the subject of this correction are under sections 250, 962, 1502, 6038, and 6038A of the Internal Revenue Code.

**Need for Correction**

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

**Correction of Publication**

Accordingly, the notice of proposed rulemaking published at 84 FR 8188 (March 6, 2019) is corrected as follows:

■ 1. On page 8190, in the preamble, under the heading: “2. Determination of DEI and FDDEI”, in the third column, in the 23rd line, add a sentence at the end

of the paragraph to read: “Finally, the proposed regulations define financial services income by reference to section 904(d)(2)(D) and proposed § 1.904–4(e)(1)(ii).”

**§ 1.250(b)–1 [Corrected]**

■ 2. On page 8216, first column, the last line of paragraph (d)(3)(ii)(B)(2)(i), the language “distributive of PRS’s gross FDDEI” is corrected to read “distributive share of PRS’s gross FDDEI”.

**Martin V. Franks,**

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[FR Doc. 2019–07118 Filed 4–10–19; 8:45 am]

**BILLING CODE 4830–01–P****ENVIRONMENTAL PROTECTION AGENCY****40 CFR Part 52**

[EPA–R09–OAR–2018–0744; FRL–9992–01–Region 9]

**Air Plan Approval; Hawaii; Regional Haze Progress Report****AGENCY:** Environmental Protection Agency (EPA).**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve Hawaii’s Regional Haze Progress Report (“Progress Report” or “Report”) submitted by the State of Hawaii on October 20, 2017, as a revision to its state implementation plan (SIP). Hawaii submitted its Progress Report and a negative declaration stating that further revision of the existing regional haze plan is not needed at this time. The Progress Report addresses the federal Regional Haze Rule (RHR) requirements under the Clean Air Act (CAA) to submit a report describing progress in achieving reasonable progress goals (RPGs) established for regional haze and a determination of the adequacy of the State’s existing plan addressing regional haze. Hawaii’s Progress Report notes that Hawaii has implemented the measures in the regional haze plan due to be in place by the date of the Progress Report and that visibility in Class I areas affected by emissions from Hawaii is improving. The EPA is proposing to approve Hawaii’s determination that the State’s regional haze plan is adequate to meet RPGs in Class I areas affected by emissions from Hawaii for the first implementation period, which extended through 2018, and requires no substantive revision at this time.

**DATES:** Comments must be received on or before May 13, 2019.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R09–OAR–2018–0744 at <https://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www2.epa.gov/dockets/commenting-epa-dockets>.

**FOR FURTHER INFORMATION CONTACT:**

Wienke Tax, Air Planning Office, EPA Region IX, (415) 947–4192, [tax.wienke@epa.gov](mailto:tax.wienke@epa.gov).

**SUPPLEMENTARY INFORMATION:**

Throughout this document, whenever “we,” “us,” or “our” is used, it is intended to refer to the EPA.

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**I. Background****A. Description of Regional Haze**

Regional haze is visibility impairment produced by many sources and activities located across a broad geographic area that emit fine particles