

employment, and gift taxation of split-dollar life insurance arrangements.

DATES: These corrections are effective September 17, 2003.

FOR FURTHER INFORMATION CONTACT: Rebecca Asta at (202) 622-3930 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under sections 61, 83, 301, and 7872 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9092) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of final regulations (TD 9092), that was the subject of FR Doc. 03-23596, is corrected as follows:

1. On page 54344, column 1, in the preamble, under the paragraph heading "Effective Date and Obsolescence of Prior Guidance", second paragraph, line 13, the language "arrangement does not fall with the" is corrected to read "arrangement does not fall within the".

2. On page 54344, column 2, in the preamble, the paragraph heading "Proposed Amendments to the Regulations" is corrected to read "Adoption of Amendments to the Regulations".

§ 1.61-22 [Corrected]

■ 3. On page 54347, column 1, § 1.61-22(d)(3)(i), last line of the column, the language, "owner under paragraph (d)(1) for the" is corrected to read "owner under paragraph (d)(1) of this section for the".

■ 4. On page 54347, column 2, § 1.61-22(d)(4)(ii)(A), last line of the paragraph, the language, "right and;" is corrected to read "right; and".

■ 5. On page 54347, column 2, § 1.61-22(d)(5)(ii), line 2, the language, "owner and non-owner of the split-dollar" is corrected to read "owner and non-owner of the split-dollar life insurance".

■ 6. On page 54350, column 2, § 1.61-22(h), *Example 1.*, paragraph (ii), line 6, the language, "whether of R were designated as the policy" is corrected to read "whether R were designated as the policy".

■ 7. On page 54351, column 1, § 1.61-22(h), *Example 4.*, paragraph (ii), line 3, the language, "the arrangement during in

each such year." is corrected to read "the arrangement in each such year."

Cynthia E. Grigsby,

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

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 160

[USCG-2002-11865]

RIN 1625-AA41

Notification of Arrival in U.S. Ports; Correction

AGENCY: Coast Guard, DHS.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to the final regulations (FR Doc. 03-4408), which were published in the **Federal Register** of Friday, February 28, 2003, (68 FR 9537). The regulations related to the information reporting requirements for notification of vessel arrival in U.S. ports contained in 33 CFR part 160, subpart C.

DATES: Effective on November 10, 2003.

FOR FURTHER INFORMATION CONTACT: LTJG Kimberly B Andersen, U.S. Coast Guard (G-MPP), at 202-267-2562.

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections superseded Subpart C of 33 CFR part 160 on April 1, 2003, and affect persons required to submit Notification of Arrival in U.S. ports.

Need for Correction

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

List of Subjects in 33 CFR Part 160

Administrative practice and procedure, Harbors, Hazardous Material transportation, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Vessels, Waterways

■ Accordingly, 33 CFR part 160 is corrected by making the following correcting amendments:

Subpart C—Notification of Arrival in U.S. Ports

■ 1. The authority citation for Part 160 continues to read as follows:

Authority: 33 U.S.C. 1223, 1231; 46 U.S.C. Chapter 701; Department of Homeland Security Delegation 0170.1. Subpart D is also issued under the authority of 33 U.S.C. 125 and 46 U.S.C. 3715.

§ 160.203 [Corrected]

2. In § 160.203(b)(1), immediately preceding the words "vessels entering any port or place in the" add the word "foreign."

§ 160.206 [Corrected]

■ 3. In § 160.206(d) immediately following the words "estimated arrival" add the words "and departure".

§ 160.210 [Corrected]

■ 4. In § 160.210(c) immediately preceding the words "vessels 300 or less gross tons operating in the Seventh Coast Guard District" add the word "foreign".

§ 160.212 [Corrected]

■ 5. In § 160.212, in the table to paragraph (a)(3), in entry (i), under the heading "You must submit an NOA—" remove the words "Before departure but at" and add in their place the word "At".

Dated: October 17, 2003.

L.L. Hereth,

Acting Assistant Commandant for Marine Safety, Security and Environmental Protection.

[FR Doc. 03-28189 Filed 11-7-03; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 70

[MI 82-02; FRL-7585-3]

Clean Air Act Final Approval of Operating Permit Program Revision; Michigan

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The EPA is taking final action to approve revisions to Michigan's title V air operating permit program, including revisions to Michigan Administrative Rule (R) 336.1216. R 336.1216(1)(b)(iv) no longer applies the permit shield provisions to certain administrative permit amendments. The EPA's final approval of this rule revision resolves the deficiency identified in EPA's Notice of Deficiency (NOD), published in the **Federal**

Register on December 11, 2001 (66 FR 64038). This final action also removes any resulting consequences, including sanctions, with respect to the December 11, 2001 NOD.

EFFECTIVE DATE: December 10, 2003.

ADDRESSES: Copies of the State's submittal and other supporting information used in developing the final approval are available for inspection during normal business hours at the following location.

EPA Region 5, 77 West Jackson Boulevard (AR-18J), Chicago, Illinois 60604. Please contact the person listed below to arrange a time to inspect the submittal.

FOR FURTHER INFORMATION CONTACT: Beth Valenziano, 77 West Jackson Boulevard (AR-18J), Chicago, Illinois 60604, (312) 886-2703, valenziano.beth@epa.gov.

SUPPLEMENTARY INFORMATION: This section provides additional information by addressing the following:

- I. What is the History of Michigan's Title V Operating Permit Program?
- II. What is the Program Change That EPA is Approving?
- III. What is Involved in This Final Action?
- IV. Statutory and Executive Order Reviews

I. What Is the History of Michigan's Title V Operating Permit Program?

As required under Subchapter V of the Clean Air Act (Act), EPA has promulgated regulations that define the minimum elements of an approvable state operating permit program and the corresponding standards and procedures by which EPA will approve, oversee, or withdraw approval of state operating permit programs. These regulations are codified at 40 Code of Federal Regulations (CFR) part 70. Pursuant to Subchapter V, generally known as title V, states and local permitting authorities developed, and submitted to EPA, programs for issuing operating permits to all major stationary sources and to certain other sources.

The Michigan Department of Environmental Quality submitted Michigan's title V operating permit program for EPA approval on May 16, 1995, with supplements submitted on July 20, 1995, October 6, 1995, November 7, 1995, and January 8, 1996. The EPA granted interim approval of the Michigan title V program on January 10, 1997 (62 FR 1387), and the program became effective on February 10, 1997. Subsequently, based on the interim approval corrections that the State submitted on June 1, 2001 and September 20, 2001, EPA granted final full approval of the Michigan title V program, effective November 30, 2001. The EPA published the final full

program approval in the **Federal Register** on December 4, 2001 (66 FR 62949).

Pursuant to its authority at 40 CFR 70.10(b), EPA published an NOD for Michigan's title V operating permit program on December 11, 2001 (66 FR 64038). The NOD was based upon EPA's finding that Michigan's regulation granting a permit shield for certain administrative permit amendments did not meet federal requirements for program approval. On May 7, 2003 and May 21, 2003, Michigan submitted to EPA a revision to its title V program correcting this program deficiency. Because Michigan's May 2003 submittals included revisions to R 336.1216 that the State had not yet finalized, EPA proposed approval of the draft State rule with final approval contingent upon Michigan promulgating and submitting a final rule identical in substance to the draft rule. The EPA's proposed approval of Michigan's title V operating permit program revisions was published on June 23, 2003 (68 FR 37110-37112). The EPA received no comments on the proposal. On August 18, 2003, Michigan submitted for EPA approval its final R 336.1216 and supporting documentation as a revision to Michigan's title V program. Michigan's final R 336.1216 is identical to the draft rule Michigan submitted to EPA on May 7, 2003.

II. What Is the Program Change That EPA Is Approving?

Michigan has revised its permit modification regulation, R 336.1216, to remove the permit shield provision for certain types of administrative permit amendments. Michigan's rule is now consistent with 40 CFR 70.7(d)(4), which does not allow a permit shield for the types of changes described below. The permit shield provisions at 40 CFR 70.6(f) offer enforcement protection in certain prescribed situations. Michigan's revised R 336.1216(1)(b)(iv) states: "The permit shield provided under R 336.1213(6) does not extend to administrative amendments made pursuant to subdivision (a)(i) to (iv) of this subrule." R 336.1216(1)(a) (i) through (iv) allows administrative amendments for the following types of changes: a change that corrects typographical errors; a change in the name, address or phone number of the responsible official or other contact person; a change that provides for more frequent monitoring and reporting; and a change in the ownership or operational control of a source where no other changes to the permit are necessary. These types of administrative permit amendments are the same as

those specified in the federal rules at 40 CFR 70.7(d)(1) (i)-(iv). This rule revision resolves the deficiency identified in EPA's NOD, published in the **Federal Register** on December 11, 2001 (66 FR 64038).

In addition, R 336.1216 includes other minor changes to Michigan's permit modification rule, including changes to the citation method for Michigan laws, and a clarification to R 336.1216(1)(b)(iii) regarding the implementation of administrative permit amendment changes made pursuant to R 336.1216(1)(a) (i) through (iv). This clarification is consistent with 40 CFR 70.7(d)(3)(iii) and 70.7(e)(2)(v).

III. What Is Involved in This Final Action?

The EPA is approving revisions to the title V operating permit program submitted by the State of Michigan on May 7, 2003, May 21, 2003, and August 18, 2003. The program submittals include revisions to Michigan's operating permit modification rule, R 336.1216. These revisions meet the requirements of title V and 40 CFR part 70. R 336.1216(1)(b)(iv) is now consistent with 40 CFR 70.7(d)(4). Michigan's program revision satisfactorily addresses the program deficiency identified in EPA's NOD, published on December 11, 2001 (66 FR 64038). Pursuant to 40 CFR 70.10(b), EPA finds that Michigan is not subject to sanctions for the deficiency identified in the December 11, 2001 notice. Further, EPA is not obligated to promulgate a federal permit program for the December 11, 2001 NOD.

Consistent with EPA's final full approval of Michigan's title V program (66 FR 62951), this approval does not extend to Indian Country, as defined in 18 United States Code 1151.

IV. Statutory and Executive Order Reviews

Executive Order 12866; Regulatory Planning and Review

Under Executive Order 12866, "Regulatory Planning and Review" (58 FR 51735, October 4, 1993), this action is not a "significant regulatory action" and therefore is not subject to review by the Office of Management and Budget.

Executive Order 13211; Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use

For this reason, this action is also not subject to Executive Order 13211, "Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use" (66 FR 28355, May 22, 2001).

Regulatory Flexibility Act

This action merely approves state law as meeting federal requirements and imposes no additional requirements beyond those imposed by state law. Accordingly, the Administrator certifies that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*).

Unfunded Mandates Reform Act

Because this action approves pre-existing requirements under state law and does not impose any additional enforceable duty beyond that required by state law, it does not contain an unfunded mandate nor does it significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Public Law 104-4).

Executive Order 13175 Consultation and Coordination With Indian Tribal Governments

This rule also does not have tribal implications because it will not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal government and Indian tribes, or on the distribution of power and responsibilities between the Federal government and Indian tribes, as specified by Executive Order 13175, "Consultation and Coordination with Indian Tribal Governments" (65 FR 67249, November 9, 2000).

Executive Order 13132 Federalism

This action also does not have federalism implications because it does not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132, "Federalism" (64 FR 43255, August 10, 1999). This action merely approves a state rule implementing a federal standard, and does not alter the relationship or the distribution of power and responsibilities established in the Act.

Executive Order 13045 Protection of Children From Environmental Health and Safety Risks

This final approval also is not subject to Executive Order 13045, "Protection of Children From Environmental Health Risks and Safety Risks" (62 FR 19885, April 23, 1997), because it is not a significant regulatory action under executive order 12866.

National Technology Transfer Advancement Act

Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (NTTA), 15 U.S.C. 272, requires federal agencies to use technical standards that are developed or adopted by voluntary consensus to carry out policy objectives, so long as such standards are not inconsistent with applicable law or otherwise impracticable. In reviewing program submissions, EPA's role is to approve state choices, provided that they meet the criteria of the Act. Absent a prior existing requirement for the state to use voluntary consensus standards, EPA has no authority to disapprove a program submission for failure to use such standards, and it would thus be inconsistent with applicable law for EPA to use voluntary consensus standards in place of a program submission that otherwise satisfies the provisions of the Act. Therefore, the requirements of section 12(d) of the NTTA do not apply.

Civil Justice Reform

As required by section 3 of Executive Order 12988 (61 FR 4729, February 7, 1996), in issuing this rule, EPA has taken the necessary steps to eliminate drafting errors and ambiguity, minimize potential litigation, and provide a clear legal standard for affected conduct.

Governmental Interference With Constitutionally Protected Property Rights

EPA has complied with Executive Order 12630 (53 FR 8859, March 15, 1988) by examining the takings implications of the rule in accordance with the "Attorney General's Supplemental Guidelines for the Evaluation of Risk and Avoidance of Unanticipated Takings" issued under the executive order, and has determined that the rule's requirements do not constitute a taking.

Paperwork Reduction Act

This action does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Congressional Review Act

The Congressional Review Act, 5 U.S.C. 801 *et seq.*, as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. The EPA will

submit a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the **Federal Register**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This action is not a "major rule" as defined by 5 U.S.C. 804(2).

Judicial Review

Under section 307(b)(1) of the Clean Air Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by January 9, 2004. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

List of Subjects in Part 70

Environmental protection, Administrative practice and procedure, Air pollution control, Intergovernmental relations, Operating permits, Reporting and recordkeeping requirements.

Dated: October 31, 2003.

Bharat Mathur,

Acting Regional Administrator, Region V.

■ 40 CFR part 70 is amended as follows:

PART 70—[AMENDED]

■ 1. The authority citation for part 70 continues to read as follows:

Authority: 42 U.S.C. 7401 *et seq.*

■ 2. Appendix A to part 70 is amended by adding paragraph (a)(4) to the entry for Michigan to read as follows:

Appendix A to Part 70—Approval Status of State and Local Operating Permits Programs

* * * * *

Michigan

(a) * * *

(4) Department of Environmental Quality: Program revisions submitted on May 7, 2003, May 21, 2003, and August 18, 2003, including Michigan Administrative Rule 336.1216; submittals satisfactorily address EPA's Notice of Program Deficiency, published on December 11, 2001 (66 FR 64038). Final full approval of these revisions is effective December 10, 2003.

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[FR Doc. 03-28213 Filed 11-7-03; 8:45 am]

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