

distributes such income to Corporation D and is then taxed on the basis of what the tax (a 40 percent effective rate) would have been if the income had been derived in 1964 by Corporation E from sources within Country X from doing business through a permanent establishment therein. Country Y levies an income tax at an effective rate of 50 percent on income derived from sources within such Country, but the income of Branch B for 1964 is effectively taxed by Country Y at a 5 percent rate since under the laws of such country, only 10 percent of Branch B's income is derived from sources within such country. Corporation E makes no distributions to Corporation D in 1964.

(ii) *Result.* In determining foreign base company sales income of Corporation E for 1964, Branch B is treated as a separate wholly owned subsidiary corporation of Corporation E, the 5 percent rate of tax being less than 90 percent of, and at least 5 percentage points less than the 40 percent rate. Income derived by Branch B, treated as a separate corporation, from the purchase from a related person (Corporation D), of personal property manufactured outside of Country Y and sold for use, disposition, or consumption outside of Country Y constitutes foreign base company sales income. If, instead, Corporation D were unrelated to Corporation E, none of the income would be foreign base company sales income because Corporation E would be purchasing from and selling to unrelated persons and if Branch B were treated as a separate corporation it would likewise be purchasing from and selling to unrelated persons. Alternatively, if Corporation D were related to Corporation E, but Branch B manufactured the articles prior to sale under the principles of paragraph (a)(4)(iv) of this section in conjunction with the manufacture of the articles (within the meaning of paragraph (a)(4)(ii) or (a)(4)(iii) of this section) by an unrelated contract manufacturer, then the income would not be foreign base company sales income because Branch B, treated as a separate corporation, would qualify for the manufacturing exception under paragraph (a)(4)(i) of this section.

* * * * *

(d) *Effective/applicability date.* The second sentence of paragraph (a)(1)(i), the second sentence of paragraph (a)(1)(iii) *Example 1*, the first sentence of paragraph (a)(1)(iii) *Example 2*, the third sentence of paragraph (a)(2), paragraph (a)(4)(i), the first sentence of paragraph (a)(4)(ii), the first sentence of paragraph (a)(4)(iii), paragraph (a)(4)(iv), the last sentence of paragraph (a)(6), the last sentence of paragraph (b)(1)(ii)(a), paragraph (b)(1)(ii)(c)(2), paragraph (b)(1)(ii)(c)(3), paragraph (b)(2)(i)(b), the last sentence of paragraph (b)(2)(ii)(a), paragraph (b)(2)(ii)(b), paragraph (b)(2)(ii)(c)(2), paragraph (b)(2)(ii)(e), and paragraph (b)(4) *Example 3* shall apply to taxable years of controlled foreign corporations beginning on or after the date these rules are published as final regulations in the **Federal**

Register, and for taxable years of United States shareholders in which or with which such taxable years of the controlled foreign corporations end.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E8-3557 Filed 2-27-08; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE INTERIOR

National Park Service

36 CFR Part 7

Negotiated Rulemaking Advisory Committee for Off-Road Vehicle Management for Cape Hatteras National Seashore

AGENCY: National Park Service (NPS), Interior.

ACTION: Notice of third, fourth, and fifth meetings.

SUMMARY: Notice is hereby given, in accordance with the Federal Advisory Committee Act (Pub. L. 92-463, 86 Stat. 770, 5 U.S.C. App 1, section 10), of the third, fourth, and fifth meetings of the Negotiated Rulemaking Advisory Committee for Off-Road Vehicle Management at Cape Hatteras National Seashore. (See **DATES** section.)

DATES: The Committee will hold its third meeting on March 18–19, 2008, from 8 a.m. to 5:30 p.m. on March 18, and from 8 a.m. to 4 p.m. on March 19. The meetings on both days will be held at the Avon Fire Hall, 40159 Harbor Drive, Avon, North Carolina 27915. The Committee will hold its fourth meeting on May 8–9, 2008, from 8 a.m. to 5:30 p.m. on May 8, and from 8 a.m. to 4 p.m. on May 9. The meetings on both days will be held at the Comfort Inn Oceanfront South, 8031 Old Oregon Inlet Road, Nags Head, NC 27959. The Committee will hold its fifth meeting on June 17–18, 2008, from 8 a.m. to 5:30 p.m. on June 17, and from 8 a.m. to 4 p.m. on June 18. The meetings on both days will be held at the Comfort Inn Oceanfront South, 8031 Old Oregon Inlet Road, Nags Head, NC 27959.

These, and any subsequent meetings, will be held for the following reason: To work with the National Park Service to assist in potentially developing special regulations for ORV management at Cape Hatteras National Seashore.

The proposed agenda for the third, fourth, and fifth meetings of the Committee may contain the following items: Approval of Meeting Summary from Last Meeting, Subcommittee and Members' Updates since Last Meeting,

Alternatives Discussions, NEPA Update, and Public Comment. However, the Committee may modify its agenda during the course of its work. The meetings are open to the public.

Interested persons may provide brief oral/written comments to the Committee during the public comment period of the meetings each day before the lunch break or file written comments with the Park Superintendent.

FOR FURTHER INFORMATION CONTACT:

Mike Murray, Superintendent, Cape Hatteras National Seashore, 1401 National Park Drive, Manteo, North Carolina 27954, (252) 473-2111, ext. 148.

SUPPLEMENTARY INFORMATION: The Committee's function is to assist directly in the development of special regulations for management of off-road vehicles (ORVs) at Cape Hatteras National Seashore (Seashore). Executive Order 11644, as amended by Executive Order 11989, requires certain Federal agencies to publish regulations that provide for administrative designation of the specific areas and trails on which ORV use may be permitted. In response, the NPS published a general regulation at 36 CFR 4.10, which provides that each park that designates routes and areas for ORV use must do so by promulgating a special regulation specific to that park. It also provides that the designation of routes and areas shall comply with Executive Order 11644, and 36 CFR § 1.5 regarding closures. Members of the Committee will negotiate to reach consensus on concepts and language to be used as the basis for a proposed special regulation, to be published by the NPS in the **Federal Register**, governing ORV use at the Seashore. The duties of the Committee are solely advisory.

Dated: February 15, 2008.

Michael B. Murray,

Superintendent, Cape Hatteras National Seashore.

[FR Doc. E8-3819 Filed 2-27-08; 8:45 am]

BILLING CODE 4310-X6-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[R03-OAR-2007-1157; FRL-8532-5]

Approval and Promulgation of Air Quality Implementation Plans; Maryland; Revised Definition of Volatile Organic Compound (VOC)

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to approve the State Implementation Plan (SIP) revision submitted by the State of Maryland. The revisions update the SIP's reference to the EPA definition of "Volatile organic compounds (VOC)." In the Final Rules section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this action, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. **DATES:** Comments must be received in writing by March 31, 2008.

ADDRESSES: Submit your comments, identified by Docket ID Number R03-OAR-2007-1157 by one of the following methods:

A. *www.regulations.gov*. Follow the on-line instructions for submitting comments.

B. *E-mail*: frankford.harold@epa.gov

C. *Mail*: EPA-R03-OAR-2007-1157, Harold A. Frankford, Office of Air Programs, Mailcode 3AP20, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

D. *Hand Delivery*: At the previously-listed EPA Region III address. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

Instructions: Direct your comments to Docket ID No. EPA-R03-OAR-2007-1157. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at *www.regulations.gov*, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through *www.regulations.gov* or e-mail. The *www.regulations.gov* Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your

comment. If you send an e-mail comment directly to EPA without going through *www.regulations.gov*, your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: All documents in the electronic docket are listed in the *www.regulations.gov* index. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically in *www.regulations.gov* or in hard copy during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at the Maryland Department of the Environment, 1800 Washington Boulevard, Suite 705, Baltimore, Maryland 21230.

FOR FURTHER INFORMATION CONTACT: Harold A. Frankford, (215) 814-2108, or by e-mail at frankford.harold@epa.gov.

SUPPLEMENTARY INFORMATION: For further information, please see the information provided in the direct final action, with the same title, that is located in the "Rules and Regulations" section of this **Federal Register** publication.

Dated: February 12, 2008.

Donald S. Welsh,

Regional Administrator, Region III.

[FR Doc. E8-3396 Filed 2-27-08; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R03-OAR-2007-1169; FRL-8532-7]

Approval and Promulgation of Air Quality Implementation Plans; Virginia; Amendments to Existing Regulation Provisions Concerning Reasonably Available Control Technology

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to approve the State Implementation Plan (SIP) revision submitted by the Commonwealth of Virginia for the purpose of establishing administrative amendments to the Commonwealth regulation governing source-specific nitrogen oxides (NO_x) reasonable available control technology (RACT). In the Final Rules section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this action, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. **DATES:** Comments must be received in writing by March 31, 2008.

ADDRESSES: Submit your comments, identified by Docket ID Number EPA-R03-OAR-2007-1169 by one of the following methods:

A. *www.regulations.gov*. Follow the on-line instructions for submitting comments.

B. *E-mail*: fernandez.cristina@epa.gov.

C. *Mail*: EPA-R03-OAR-2007-1169, Cristina Fernandez, Chief, Air Quality Planning Branch, Mailcode 3AP21, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

D. *Hand Delivery*: At the previously-listed EPA Region III address. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

Instructions: Direct your comments to Docket ID No. EPA-R03-OAR-2007-