

10A only certain items as designated on the form and, as applicable, a BE-10A SUPPLEMENT A listing each, if any, foreign affiliate that is exempt from being reported on Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK. It must also file a Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK, as appropriate, for each nonexempt foreign affiliate.

(2) *Form BE-10B(LF), (SF), or Mini (Report for nonbank foreign affiliate).*

(i) A BE-10B(LF) (Long Form) must be filed for each majority-owned nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the three items—total assets, sales or gross operating revenues excluding sales taxes, or net income after provision for foreign income taxes—was greater than \$150 million (positive or negative) at any time during the affiliate's 2004 fiscal year.

(ii) A BE-10B(SF) (Short Form) must be filed:

(A) For each majority-owned nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the three items listed in paragraph (c)(2)(i) of this section was greater than \$25 million but for which none of these items was greater than \$150 million (positive or negative), at any time during the affiliate's 2004 fiscal year, and

(B) For each minority-owned nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the three items listed in paragraph (c)(2)(i) of this section was greater than \$25 million (positive or negative), at any time during the affiliate's 2004 fiscal year, and

(C) For each nonbank foreign affiliate of a U.S. bank Reporter, whether held directly or indirectly, for which any one of the three items listed in paragraph (c)(2)(i) of this section was greater than \$25 million (positive or negative), at any time during the affiliate's 2004 fiscal year.

(iii) A BE-10B Mini must be filed for each nonbank foreign affiliate, whether held directly or indirectly, for which any one of the three items listed in paragraph (c)(2)(i) of this section was greater than \$10 million but for which none of these items was greater than \$25 million (positive or negative), at any time during the affiliate's 2004 fiscal year.

(iv) Notwithstanding paragraphs (c)(2)(i), (c)(2)(ii), and (c)(2)(iii) of this section, a Form BE-10B(LF), (SF), or Mini must be filed for a foreign affiliate of the U.S. Reporter that owns another nonexempt foreign affiliate of that U.S.

Reporter, even if the foreign affiliate parent is otherwise exempt, *i.e.*, a Form BE-10B(LF), (SF), Mini, or BANK must be filed for all affiliates upward in a chain of ownership.

(d) *Forms for U.S. Reporters and foreign affiliates that are banks, bank holding companies, or financial holding companies.* (1) *Form BE-10A BANK (Report for a U.S. Reporter that is a bank).* A BE-10A BANK report must be completed by a U.S. Reporter that is a bank. For purposes of filing Form BE-10A BANK, the U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise and all required data on the form shall be for the fully consolidated domestic entity.

(i) If a U.S. bank had any foreign affiliates at any time during its 2004 fiscal year, whether a bank or nonbank and whether held directly or indirectly, for which any one of the three items—total assets, sales or gross operating revenues excluding sales taxes, or net income after provision for foreign income taxes—was greater than \$10 million (positive or negative) at any time during the affiliate's 2004 fiscal year, the U.S. Reporter must file a Form BE-10A BANK and, as applicable, a BE-10A BANK SUPPLEMENT A listing each, if any, foreign affiliate, whether bank or nonbank, that is exempt from being reported on Form BE-10B(SF), BE-10B Mini, or BE-10B BANK. It must also file a Form BE-10B(SF) or BE-10B Mini for each nonexempt nonbank foreign affiliate and a Form BE-10B BANK for each nonexempt bank foreign affiliate.

(ii) If the U.S. bank Reporter had no foreign affiliates for which any one of the three items listed in paragraph (d)(2)(i) of this section was greater than \$10 million (positive or negative) at any time during the affiliate's 2004 fiscal year, the U.S. Reporter must file a Form BE-10A BANK and a BE-10A BANK SUPPLEMENT A, listing all foreign affiliates exempt from being reported on Form BE-10B(SF), BE-10B Mini, or BE-10B BANK.

(2) *Form BE-10B BANK (Report for a foreign affiliate that is a bank).* (i) A BE-10B BANK report must be filed for each foreign bank affiliate of a bank or nonbank U.S. Reporter, whether directly or indirectly held, for which any one of the three items—total assets, sales or gross operating revenues excluding sales taxes, or net income after provision for foreign income taxes—was greater than \$10 million (positive or negative) at any time during the affiliate's 2004 fiscal year.

(ii) Notwithstanding paragraph (d)(3)(i) of this section, a Form BE-10B BANK must be filed for a foreign bank

affiliate of the U.S. Reporter that owns another nonexempt foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, *i.e.*, a Form BE-10B(LF), (SF), Mini, or BANK must be filed for all affiliates upward in a chain of ownership. However, a Form BE-10B BANK is not required to be filed for a foreign bank affiliate in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less and that does not own a reportable nonbank foreign affiliate, but the indirectly-owned bank affiliate must be listed on the BE-10A BANK SUPPLEMENT A.

(e) *Due date.* A fully completed and certified BE-10 report comprising Form BE-10A or 10A BANK and Form(s) BE-10B(LF), (SF), Mini, or BANK (as required) is due to be filed with BEA not later than May 31, 2005 for those U.S. Reporters filing fewer than 50, and June 30, 2005 for those U.S. Reporters filing 50 or more, Forms BE-10B(LF), (SF), Mini, or BANK.

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## DEPARTMENT OF ENERGY

### Federal Energy Regulatory Commission

#### 18 CFR part 35

[Docket No. RM02-12-000]

#### Standardization of Small Generator Interconnection Agreements and Procedures

August 12, 2004.

**AGENCY:** Federal Energy Regulatory Commission.

**ACTION:** Notice of request for supplemental comments.

**SUMMARY:** On July 24, 2003, the Commission issued a Notice of Proposed Rulemaking in this docket, with comments due on or before October 3, 2003.<sup>1</sup> Since we first requested comments, the small generator industry has continued to evolve. Moreover, several states have adopted new guidelines for small generator interconnections and the various stakeholders who participated in the Commission's Advance Notice of Proposed Rulemaking consensus

<sup>1</sup> Standardization of Small Generator Interconnection Agreements and Procedures, Notice of Proposed Rulemaking, 60 FR 49974 (Aug. 19, 2003), FERC Stats. & Regs. ¶ 32,572 (2003).

process have continued working toward resolving various issues.<sup>2</sup>

This notice gives interested parties the opportunity to share with the Commission meaningful progress that has been made by groups of stakeholders in resolving issues such as the appropriate technical standards for screens, the necessity for certain interconnection studies, and other modifications to proposed provisions. Commenters are invited to file joint supplemental comments with the Commission on or before October 1, 2004. The Commission will consider any new consensus proposals in the formulation of the Final Rule. However, the Commission will not consider comments that simply repeat prior arguments.

**DATES:** Comments are due October 1, 2004. Comments should be double spaced and include an executive summary. In order to facilitate the evaluation of comments, commenters are encouraged to file their comments electronically in WordPerfect, MS Word, Portable Document Format (PDF), or ASCII format.

**ADDRESSES:** Comments may be filed electronically via the eFiling link on the Commission's Web site at <http://www.ferc.gov>. Commenters unable to file comments electronically must send an original and 14 copies of their comments to: Federal Energy Regulatory Commission, Office of the Secretary, 888 First Street NE., Washington, DC, 20426. Comments should reference Docket No. RM02-12-000.

**FOR FURTHER INFORMATION CONTACT:**

Kirk F. Randall (Technical Information), Office of Market, Tariffs and Rates, Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426, (202) 502-8092.

Abraham Silverman (Legal Information), Office of the General Counsel, Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426, (202) 502-6444.

**SUPPLEMENTARY INFORMATION:**

On July 24, 2003, the Commission issued a Notice of Proposed Rulemaking in this docket, with comments due on or before October 3, 2003.<sup>3</sup> Since we first requested comments, the small generator industry has continued to evolve. Moreover, several states have

adopted new guidelines for small generator interconnections and the various stakeholders who participated in the Commission's Advance Notice of Proposed Rulemaking consensus process have continued working toward resolving various issues.<sup>4</sup>

This notice gives interested parties the opportunity to share with the Commission meaningful progress that has been made by groups of stakeholders in resolving issues such as the appropriate technical standards for screens, the necessity for certain interconnection studies, and other modifications to proposed provisions. Commenters are invited to file joint supplemental comments with the Commission on or before October 1, 2004. The Commission will consider any new consensus proposals in the formulation of the Final Rule. However, the Commission will not consider comments that simply repeat prior arguments.

**Linda Mitry,**

*Acting Secretary.*

[FR Doc. 04-18892 Filed 8-16-04; 8:45 am]

**BILLING CODE 6717-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-208254-90 and REG-136481-04]

**RIN 1545-AO72 and RIN 1545-BD62**

#### Source of Compensation for Labor or Personal Services; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to withdrawal of notice of proposed rulemaking and notice of proposed rulemaking.

**SUMMARY:** This document corrects a withdrawal of notice of proposed rulemaking and notice of proposed rulemaking (REG-208254-90 and REG-136481-04) that was published in the **Federal Register** on Friday, August 6, 2004 (69 FR 47816), that contains new proposed rules that describe the proper basis for determining the source of compensation from labor or personal services performed partly within and partly without the United States.

**FOR FURTHER INFORMATION CONTACT:** David Bergkuist at (202) 622-3850 (not a toll-free number).

<sup>4</sup> Standardization of Small Generator Interconnection Agreements and Procedures; Advance Notice of Proposed Rulemaking, 67 FR 54749 (Aug. 26, 2002), FERC Stats. & Regs. ¶ 35,544 (2002).

<sup>2</sup> Standardization of Small Generator Interconnection Agreements and Procedures; Advance Notice of Proposed Rulemaking, 67 FR 54749 (Aug. 26, 2002), FERC Stats. & Regs. ¶ 35,544 (2002).

<sup>3</sup> Standardization of Small Generator Interconnection Agreements and Procedures, Notice of Proposed Rulemaking, 60 FR 49974 (Aug. 19, 2003), FERC Stats. & Regs. ¶ 32,572 (2003).

## SUPPLEMENTARY INFORMATION:

### Background

The withdrawal of notice of proposed rulemaking and notice of proposed rulemaking (REG-208254-90 and REG-136481-04) that is the subject of this correction is under section 861 of the Internal Revenue Code.

### Need for Correction

As published, REG-208254-90 and REG-136481-04, contains errors that may prove to be misleading and are in need of clarification.

### Correction of Publication

Accordingly, the withdrawal of notice of proposed rulemaking and notice of proposed rulemaking (REG-208254-90 and REG-136481-04) which is the subject of FR. Doc. 04-17813 is corrected as follows:

1. On page 47816, column 2, in the preamble, the paragraph heading **ADDRESSES**, is corrected in its entirety, to read as follows "Send submissions to: CC:PA:LPD:PR (REG-136481-04), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-136481-04), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington DC or sent electronically, via the IRS Internet site at: <http://www.irs.gov/regs> or Federal eRulemaking Portal at <http://www.regulations.gov> (IRS and REG-136481-04)."

### § 1.861-4 [Corrected]

2. On page 47819, column 3, § 1.861-4, paragraph (b)(2)(ii)(C)(2), line 1 through 3, the language "Ruling or other administrative pronouncement with respect to groups of taxpayers. The Commissioner may, by" is corrected to read "*Ruling or other administrative pronouncement with respect to groups of taxpayers.* The Commissioner may, by".

**LaNita Van Dyke,**

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

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