

- (g) * * *
- (2) * * *
- (iii) * * *

(B) [The text of the proposed amendment to § 1.1017–1(g)(2)(iii)(B) is the same as the text of § 1.1017–1T(g)(2)(iii)(B) published elsewhere in this issue of the **Federal Register**].

* * * * *

Par. 7. Section 1.1368–1 is amended by revising paragraphs (f)(5)(iii) and (g)(2)(iii) to read as follows:

§ 1.1368–1 Distributions by S corporations.

* * * * *

- (f) * * *
- (5) * * *

(iii) [The text of the proposed amendment to § 1.1368–1(f)(5)(iii) is the same as the text of § 1.1368–1T(f)(5)(iii) published elsewhere in this issue of the **Federal Register**].

* * * * *

- (g) * * *
- (2) * * *

(iii) [The text of the proposed amendment to § 1.1368–1(g)(2)(iii) is the same as the text of § 1.1368–1T(g)(2)(iii) published elsewhere in this issue of the **Federal Register**].

* * * * *

Par. 8. Section 1.1377–1 is amended by revising paragraph (b)(5)(i)(C) to read as follows:

§ 1.1377–1 Pro rata share.

* * * * *

- (b) * * *
- (5) * * *
- (i) * * *

(C) [The text of the proposed amendment to § 1.1377–1(b)(5)(i)(C) is the same as the text of § 1.1377–1T(b)(5)(i)(C) published elsewhere in this issue of the **Federal Register**].

* * * * *

Par. 9. Section 1.1502–21 is amended by revising paragraphs (b)(2)(iii), (b)(3)(i) and (b)(3)(ii)(B) to read as follows:

§ 1.1502–21 Net operating losses.

* * * * *

(b)(2)(iii) [The text of the proposed amendment to § 1.1502–21(b)(2)(iii) is the same as the text of § 1.1502–21T(b)(2)(iii) published elsewhere in this issue of the **Federal Register**].

* * * * *

(3) * * * (i) [The text of the proposed amendment to § 1.1502–21(b)(3)(i) is the same as the text of § 1.1502–21T(b)(3)(i) published elsewhere in this issue of the **Federal Register**].

- (ii) * * *

(B) [The text of the proposed amendment to § 1.1502–21(b)(3)(ii)(B) is

the same as the text of § 1.1502–21T(b)(3)(ii)(B) published elsewhere in this issue of the **Federal Register**].

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Par. 10. Section 1.1502–75 is amended by revising paragraph (h)(2) to read as follows:

§ 1.1502–75 Filing of consolidated returns.

* * * * *

- (h) * * *

(2) [The text of the proposed amendment to § 1.1502–75(h)(2) is the same as the text of § 1.1502–75T(h)(2) published elsewhere in the issue of the **Federal Register**].

* * * * *

Par. 11. Section 1.1503–2 is amended by revising paragraphs (g)(2)(i), (g)(2)(iv)(B)(3)(iii) and (g)(2)(vi)(B) to read as follows:

§ 1.1503–2 Dual consolidated loss.

* * * * *

- (g) * * *

(2) * * * (i) [The text of the proposed amendment to § 1.1503–2(g)(2)(i) is the same as the text of § 1.1503–2T(g)(2)(i) published elsewhere in this issue of the **Federal Register**].

* * * * *

- (iv) * * *

(B) * * *

(3) * * *

(iii) [The text of the proposed amendment to § 1.1503–2(g)(2)(iv)(B)(3)(iii) is the same as the text of § 1.1503–2T(g)(2)(iv)(B)(3)(iii) published elsewhere in this issue of the **Federal Register**].

* * * * *

- (vi) * * *

(B) [The text of the proposed amendment to § 1.1503–2(g)(2)(vi)(B) is the same as the text of § 1.1503–2T(g)(2)(vi)(B) published elsewhere in this issue of the **Federal Register**].

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Par. 12. Section 1.6038B–1 is amended by revising paragraphs (b)(1)(i) and (b)(1)(ii) to read as follows:

§ 1.6038B–1 Reporting of certain transfers to foreign corporations.

* * * * *

(b) * * * (1) * * * (i) [The text of the proposed amendments to § 1.6038B–1(b)(1)(i) is the same as the text of § 1.6038B–1T(b)(1)(i) published elsewhere in this issue of the **Federal Register**].

(ii) [The text of the proposed amendment to § 1.6038B–1(b)(1)(ii) is the same as the text of § 1.6038B–1T(b)(1)(ii) published elsewhere in this issue of the **Federal Register**].

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PART 301—PROCEDURE AND ADMINISTRATION

Par. 13. The authority citation for part 301 continues to read as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 14. Section 301.7701–3 is amended by revising paragraph (c)(1)(ii) to read as follows:

§ 301.7701–3 Classification of certain business entities.

* * * * *

- (c) * * * (1) * * *

(ii) [The text of the proposed amendment to § 301.7701–3 (c)(1)(ii) is the same as the text of § 301.7701–3T(c)(1)(ii) published elsewhere in this issue of the **Federal Register**].

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Robert E. Wenzel,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 03–31239 Filed 12–18–03; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 931

[SATS No. NM–043–FOR]

New Mexico Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior.

ACTION: Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

SUMMARY: We are announcing receipt of a proposed amendment to the New Mexico regulatory program (hereinafter, the “New Mexico program”) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). New Mexico proposes revisions to and additions of rules about definitions of permit modification, permit revision, and temporary cessation of operations; permit fees; administrative review of decisions; review of permits; requirements for permit modifications; public hearings for permit modifications; and additional requirements for temporary cessation of operations. New Mexico intends to revise its program to clarify ambiguities, provide additional safeguards, and improve operational efficiency.

This document gives the times and locations that the New Mexico program and proposed amendment to that program are available for your inspection, the comment period during