

HTS-6 codes	HTS description
903039	Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, with recording device.
903082	Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, for measuring or checking semiconductor wafers or devices.

Thea D. Rozman Kendler,
Assistant Secretary for Export Administration.

[FR Doc. 2024-08622 Filed 4-18-24; 11:15 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9989]

RIN 1545-BQ75

Elective Payment of Advanced Manufacturing Investment Credit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to Treasury Decision 9989, which was published in the **Federal Register** for Monday, March 11, 2024. Treasury Decision 9989 issued final regulations concerning the elective payment election of the advanced manufacturing investment credit under the Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act of 2022.

DATES: These corrections are effective on April 22, 2024 and for dates of applicability see § 1.48D-6(h).

FOR FURTHER INFORMATION CONTACT: Concerning these final regulations, Lani M. Sinfield of the Office of Associate Chief Counsel (Passthroughs and Special Industries) at (202) 317-4137 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9989) that are the subject of this correction are under section 48D of the Internal Revenue Code.

Corrections to Publication

Accordingly, the final regulations (TD 9989) that are the subject of FR Doc. 2024-04605, published on March 11, 2024, are corrected to read:

■ 1. On page 17597, in the third column, the ninth line of the first full paragraph is corrected to read “§ 1.48D-6(b)(7)(iv) is revised in the”.

■ 2. On page 17600, in the first column, fourth line from the bottom of the column is corrected to read, “completed Form 3800 which may be”.

■ 3. On page 17605, in the third column, the second line from the bottom of the column is corrected to read, “credit. A partnership or S corporation”.

§ 1.48D-6 [Corrected]

■ 4. On page 17608, in the third column, paragraph (c)(1)(iv)(A) is corrected to read “The taxpayer claiming to be an eligible taxpayer is not a foreign entity of concern within the meaning of regulations under section 48D and has not made an applicable transaction as defined under regulations under section 50 during the taxable year that the qualified property is placed in service; and”.

■ 5. On page 17612, in the first column, the third line from the bottom of paragraph (f)(3)(i) is corrected to read “48D(d)(2)(A)(i)(I) and paragraph (d) of”.

■ 6. On page 17612, in the second column, lines twenty-two through twenty-nine of paragraph (f)(4) are corrected to read, “\$100,000. In 2025, the IRS determines that the amount of the section 48D credit properly allowable to A Corp in 2023 with respect to Facility A (as determined under regulations under section 48D that apply for purposes of determining the amount of the section 48D credit and without regard to the limitation based on tax in section 38(c)) was \$60,000. A Corp is not able to show”.

■ 7. On page 17612, in the third column, the second line of paragraph (h)(2) is corrected to read, “years ending before March 11, 2024,”.

Aron L. Cosby,

Federal Register Liaison, Publications & Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2024-08494 Filed 4-19-24; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R09-OAR-2022-0090; FRL-9528-02-R9]

Air Plan Approval; California; Feather River Air Quality Management District; Nonattainment New Source Review; 2015 Ozone Standard

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is taking final action to approve a state implementation plan (SIP) revision submitted by the State of California addressing the nonattainment new source review (NNSR) requirements for the 2015 ozone National Ambient Air Quality Standards (NAAQS). This SIP revision addresses the Feather River Air Quality Management District (District) portion of the California SIP. This action is being taken pursuant to the Clean Air Act (CAA or Act) and its implementing regulations.

DATES: This rule is effective on May 22, 2024.

ADDRESSES: The EPA has established a docket for this action under Docket ID No. EPA-R09-OAR-2022-0090. All documents in the docket are listed on the <https://www.regulations.gov> website. Although listed in the index, some information is not publicly available, e.g., Confidential Business Information (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 through <https://www.regulations.gov>, or please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section for additional availability information. If you need assistance in a language other than English or if you are a person with disabilities who needs a reasonable accommodation at no cost to you, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section.

FOR FURTHER INFORMATION CONTACT: Amita Muralidharan, EPA Region IX, 75