

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG-104397-18]

RIN 1545-B074

**Additional First Year Depreciation Deduction; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Proposed rule; notice of hearing.**SUMMARY:** This document provides a notice of public hearing on proposed regulations relating to guidance regarding the additional first year depreciation deduction under section 168(k) of the Internal Revenue Code.**DATES:** The public hearing is being held on Wednesday, November 28, 2018, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Thursday, November 15, 2018.**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.Send Submissions to CC:PA:LPD:PR (REG-104397-18), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-104397-18), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-104397-18).**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Elizabeth R. Binder, (202) 317-7005; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Regina Johnson at (202) 317-6901 (not toll-free numbers).**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-104397-18) that was published in the **Federal Register** on Wednesday, August 8, 2018 (83 FR 39292).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish

to present oral comments at the hearing that submitted written comments by October 9, 2018, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Thursday, November 15, 2018.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or by contacting the Publications and Regulations Branch at (202) 317-6901 (not a toll-free number).

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.**Martin V. Franks,***Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2018-23636 Filed 10-29-18; 8:45 am]

**BILLING CODE 4830-01-P****ENVIRONMENTAL PROTECTION AGENCY****40 CFR Part 40**

[EPA-HQ-OAR-2018-0695; FRL-9985-94-OAR]

RIN 2060-AU33

**Adopting Subpart Ba Requirements in Emission Guidelines for Municipal Solid Waste Landfills****AGENCY:** Environmental Protection Agency (EPA).**ACTION:** Proposed rule.**SUMMARY:** In this action, the Environmental Protection Agency (EPA) proposes to amend the 2016 Emission Guidelines and Compliance Times for Municipal Solid Waste Landfills ("MSW Landfills EG"). The requirements for state and federal plans implementing the MSW Landfills EG were adopted from 1975 regulations, referred to herein as the "old implementing regulations," which are cross-referenced in the MSW Landfill EG. In a separate regulatory proposal published in the **Federal Register** in August 2018, the EPA proposed changes to modernize the old implementing regulations governing emission guidelines under a new subpart. This action proposes to update

the cross-references to the old implementing regulations in the MSW Landfills EG to harmonize with the proposed new timing and completeness requirements for state and federal plans.

**DATES:****Comments.** Comments must be received on or before December 14, 2018.**Public hearing.** If anyone contacts us requesting a public hearing on or before November 5, 2018, we will hold a hearing. Additional information about the hearing, if requested, will be published in a subsequent **Federal Register** document and posted at <https://www.epa.gov/stationary-sources-air-pollution/municipal-solid-waste-landfills-new-source-performance-standards>. See **SUPPLEMENTARY INFORMATION** for information on requesting and registering for a public hearing.**ADDRESSES:****Comments.** Submit your comments, identified by Docket ID No. EPA-HQ-OAR-2018-0695 at <https://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. See **SUPPLEMENTARY INFORMATION** for detail about how the EPA treats submitted comments. *Regulations.gov* is our preferred method of receiving comments. However, the following other submission methods are also accepted:

- **Email:** [a-and-r-docket@epa.gov](mailto:a-and-r-docket@epa.gov). Include Docket ID No. EPA-HQ-OAR-2018-0695 in the subject line of the message.
- **Fax:** (202) 566-9744. Attention Docket ID No. EPA-HQ-OAR-2018-0695.
- **Mail:** To ship or send mail via the United States Postal Service, use the following address: U.S. Environmental Protection Agency, EPA Docket Center, Docket ID No. EPA-HQ-OAR-2018-0695, Mail Code 28221T, 1200 Pennsylvania Avenue NW, Washington, DC 20460.

- **Hand/Courier Delivery:** Use the following Docket Center address if you are using express mail, commercial delivery, hand delivery, or courier: EPA Docket Center, EPA WJC West Building, Room 3334, 1301 Constitution Avenue NW, Washington, DC 20004. Delivery verification signatures will be available only during regular business hours.

**FOR FURTHER INFORMATION CONTACT:** For questions about this proposed action, contact Andrew Sheppard, Sector Policies and Programs Division (E143-03), Office of Air Quality Planning and Standards, U.S. Environmental