

Proposed Rules

Federal Register

Vol. 73, No. 132

Wednesday, July 9, 2008

This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

PEACE CORPS

22 CFR Part 304

RIN 0420-AA23

Claims Against the Government Under the Federal Tort Claims Act

AGENCY: Peace Corps.

ACTION: Proposed rule.

SUMMARY: The Peace Corps proposes to revise its regulation concerning claims filed under the Federal Tort Claims Act, to make the regulation internally consistent with another provision stating that the Chief Financial Officer has authority to approve claims for amounts under \$5000.

DATES: Comments must be received by August 8, 2008.

ADDRESSES: You may submit comments by e-mail to sglasow@peacecorps.gov. Include RIN 0420-AA23 in the subject line of the message. You may also submit comments by mail to Suzanne Glasow, Office of the General Counsel, Peace Corps, Suite 8200, 1111 20th Street, NW., Washington, DC 20526. Contact Suzanne Glasow for copies of comments.

FOR FURTHER INFORMATION CONTACT: Suzanne Glasow, Associate General Counsel, 202-692-2150, sglasow@peacecorps.gov.

SUPPLEMENTARY INFORMATION: On March 16, 2007, Peace Corps revised section 22 CFR § 304.7 to provide that the Chief Financial Officer "has the authority to adjust, determine, compromise, and settle claims for less than \$5,000." This proposed revision would rectify an omission in § 304.10, which does not currently refer to the Chief Financial Officer's authority for deciding claims worth less than \$5,000.

On April 22, 2008, the Peace Corps published a direct final rule that revised part 304.10. The Peace Corps received one comment within the comment period. As a result, the Peace Corps is republishing this revision to the regulation as a proposed rule.

Section-by-Section Analysis

Section 304.10

Subpart (b) is amended to reflect the fact that the Chief Financial Officer will make final determinations for claims worth less than \$5,000.

Executive Order 12866

This regulation has been determined to be non-significant within the meaning of Executive Order 12866.

Regulatory Flexibility Act of 1980 (5 U.S.C. 605(b))

This regulatory action will not have a significant adverse impact on a substantial number of small entities.

Unfunded Mandates Act of 1995 (Sec. 202, Pub. L. 104-4)

This regulatory action does not contain a Federal mandate that will result in the expenditure by state, local, and tribal governments, in aggregate, or by the private sector of \$100 million or more in any one year.

Paperwork Reduction Act of 1995 (44 U.S.C., Chapter 35)

This regulatory action will not impose any additional reporting or recordkeeping requirements under the Paperwork Reduction Act.

Federalism (Executive Order 13132)

This regulatory action does not have Federalism implications, as set forth in Executive Order 13132. It will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government.

List of Subjects in 22 CFR Part 304

Claims.

Accordingly, Peace Corps proposes to amend 22 CFR part 304 as follows:

PART 304—CLAIMS AGAINST THE GOVERNMENT UNDER THE FEDERAL TORT CLAIMS ACT

1. The authority citation for part 304 continues to read as follows:

Authority: 28 U.S.C. 2672; 22 U.S.C. 2503(b); E.O. 12137, as amended.

2. Amend § 304.10 to revise paragraph (b) to read as follows:

§ 304.10 Review of claim.

* * * * *

(b) After legal review and recommendation by the General Counsel, the Director of the Peace Corps will make a written determination on the claim, unless the claim is worth less than \$5,000, in which case the Chief Financial Officer will make the written determination.

Dated: July 1, 2008.

Tyler Posey,

General Counsel.

[FR Doc. E8-15583 Filed 7-8-08; 8:45 am]

BILLING CODE 6015-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-146895-05]

RIN 1545-BF05

Election to Expense Certain Refineries

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the election to expense qualified refinery property under section 179C of the Internal Revenue Code (Code) and affects taxpayers who own refineries located in the United States. The temporary regulations reflect changes to the law by the Energy Policy Act of 2005. The text of those regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing.

DATES: Written or electronic comments must be received by September 8, 2008. Outlines of the topics to be discussed at the public hearing scheduled for Thursday, November 20, 2008, at 10 a.m. must be received by Tuesday, October 14, 2008.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-146895-05), room 5203, Internal Revenue Service, PO Box 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-146895-05),

Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224. Alternatively, taxpayers may submit electronic comments via the Federal eRulemaking Portal at www.regulations.gov (IRS-REG-146895-05).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Philip Tiegerman at (202) 622-3110; concerning submissions of comments, hearing, and/or to be placed on the building access list to attend the hearing, Oluwafunmilayo Taylor at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information contained in this notice of proposed rulemaking have been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collections of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by September 8, 2008. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information;

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collections of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collection of information in this proposed regulation is in § 1.179C-1T(d)(2), § 1.179C-1T(d)(3), § 1.179C-1T(e)(2), and § 1.179C-1T(f). The collections of information in § 1.179C-1T(d)(2) and § 1.179C-1T(f) are required in order for a taxpayer to make and support an election under section

179C(a) to expense 50 percent of the cost of qualified refinery property. The collection of information in § 1.179C-1T(d)(3) is required in order for the taxpayer to revoke an election under section 179C(a). The collection of information in § 1.179C-1T(e)(2) is required in order for a taxpayer that is an organization described in section 1381 that has made an election under section 179C(a) to allocate all or a portion of this expense to its owners that are organizations described in section 1381. The collection of information is mandatory. The likely recordkeepers are owners of certain existing refineries.

Estimated total annual recordkeeping burden: 120 hours.

The estimated annual burden per recordkeeper varies depending on individual circumstances, with an estimated average of 10 hours.

Estimated number of recordkeepers: 12.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Background and Explanation of Provision

The temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 179C. The temporary regulations define "qualified refinery property" and assist the taxpayer in identifying those costs that may be expensed pursuant to this provision. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. The collections of information in § 1.179-1T(d)(2), (e)(2) and (f) are required by section 179C(b), (g) and (h), respectively, and, therefore, are not imposed by these regulations. Accordingly, they are not subject to the Regulatory Flexibility Act. Only the

collection of information in § 1.179-1T(d)(3), regarding the revocation of an election under section 179C(a), is imposed by these regulations. It is hereby certified that the collection of information contained in § 1.179-1T(d)(3) of the regulations will not have a significant economic impact on a substantial number of small entities. This certification is based upon the fact that although most of the 12 taxpayers who potentially could or would make an election under section 179C(a) will be small entities, it is expected that few, if any, of those 12 taxpayers once having made the election will choose to revoke it. Therefore, the collection of information will not affect a substantial number of small entities. The information required to revoke an election under section 179C(a) consists entirely of a portion of the information required to make the election. Consequently, the economic burden for those taxpayers who choose to revoke the election is minimal in nature and the regulations do not impose any burden in addition to the burden associated with making the election. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before the proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed rule and how it may be made easier to understand. All comments will be available for public inspection and copying.

A public hearing has been scheduled for Thursday, November 20, 2008, beginning at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the Constitution Avenue 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 preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit written comments or electronic comments by October 7, 2008 and an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by Tuesday, October 14, 2008. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is Philip Tiegerman of the Office of the Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by adding an entry in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * *
Section 1.179C also issued under 26 U.S.C. 179C. * * *

Par. 2. Section 1.179C–1 is added to read as follows:

§ 1.179C–1 Election to expense certain refineries.

[The text of proposed § 1.79C–1 is the same as the text of § 1.179C–1T (a) through (g) published elsewhere in this issue of the **Federal Register**.]

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 08–1424 Filed 7–3–08; 3:33 pm]

BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

National Park Service

36 CFR Part 2

Fish and Wildlife Service

50 CFR Part 27

RIN 1024–AD70

General Regulations for Areas Administered by the National Park Service and the Fish and Wildlife Service

AGENCIES: Fish and Wildlife Service and National Park Service, Interior.

ACTION: Notice of re-opening of comment period.

SUMMARY: The Department of the Interior, through the National Park Service and the Fish and Wildlife Service, announces the re-opening of the comment period on the proposed rule concerning the possession and transportation of firearms in national park areas and national wildlife refuges. The proposed rule was published in the **Federal Register** on April 30, 2008 (73 FR 23388).

DATES: We must receive your comments by August 8, 2008.

ADDRESSES: You may submit comments, by any of the following methods:

- Federal rulemaking portal: *http://www.regulations.gov*. Follow the instructions for submitting comments.
- Mail: Public Comments Processing, Attn: 1024–AD70; Division of Policy and Directives Management; U.S. Fish and Wildlife Service; 4401 N. Fairfax Drive, Suite 222; Arlington, VA 22203.
- Hand-deliver: 4401 North Fairfax Drive, Suite 222, Arlington, VA 22203.

FOR FURTHER INFORMATION CONTACT: Mark Lawyer, (202) 208–3181, *Mark_Lawyer@ios.doi.gov*.

SUPPLEMENTARY INFORMATION:

Background

The comment period on our proposed rule governing firearms on lands managed by the National Park Service (NPS) and Fish and Wildlife Service (FWS) closed on June 30, 2008. The Department of Interior has received a number of written requests to extend the public comment period for this proposed rule. We have given consideration to these requests and believe it is appropriate to provide an additional 30 day period for comment on the proposed regulation. We are

therefore re-opening the comment period for an additional 30 days.

Public Comments

If you have already commented on the rule you do not have to resend your comment. We will consider it when we prepare the final rule. We will also consider any comments received between the close of the comment period on June 30 and the re-opening of this comment period.

Before including your address, phone number, e-mail address, or other personal identifying information in your comment, be advised that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold from public review your personal identifying information, we cannot guarantee that we will be able to do so.

Dated: July 3, 2008.

Lyle Lavery,

Assistant Secretary of the Interior for Fish and Wildlife and Parks.

[FR Doc. E8–15614 Filed 7–8–08; 8:45 am]

BILLING CODE 4312–52–P

POSTAL SERVICE

39 CFR Part 111

Treatment of Undeliverable Books and Sound Recordings

AGENCY: Postal Service™.

ACTION: Proposed rule.

SUMMARY: The Postal Service is proposing to revise the mailing standards for the treatment of books and sound recordings that are found loose in the mail or undeliverable as addressed. The revision would eliminate confusion and simplify procedures.

DATES: Written comments must be received on or before August 8, 2008.

ADDRESSES: Mail or deliver written comments to the Manager, Mailing Standards, U.S. Postal Service, 475 L'Enfant Plaza, SW., Room 3436, Washington, DC 20260–3436. You may inspect and photocopy all written comments at USPS Headquarters Library, 475 L'Enfant Plaza, SW., 11th Floor N, Washington, DC, between 9 a.m. and 4 p.m., Monday through Friday. Do not submit comments via fax or e-mail.

FOR FURTHER INFORMATION CONTACT: Bert Olsen at 202–268–7276.

SUPPLEMENTARY INFORMATION:

Mailing Standards of the United States Postal Service, Domestic Mail