

09), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-146297-09).

#### FOR FURTHER INFORMATION CONTACT:

Concerning the regulations, Bernard P. Harvey, (202) 622-4930; concerning submissions and to request a hearing, [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov), (202) 622-7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 181 was added to the Code by section 244 of the American Jobs Creation Act of 2004, Public Law 108-357 (118 Stat. 1418) (October 22, 2004), and was modified by section 403(e) of the Gulf Opportunity Zone Act of 2005, Public Law 109-135 (119 Stat. 2577) (December 21, 2005). Section 502 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008, Public Law 110-343 (122 Stat. 3765) (October 3, 2008) further modified section 181 for film and television productions commencing after December 31, 2007, and extended section 181 to film and television productions commencing before January 1, 2010. Section 181 was extended again to film and television productions commencing before January 1, 2012, by section 744 of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Public Law 111-312 (December 17, 2010).

##### Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) to add regulations under section 181 of the Internal Revenue Code. The temporary regulations provide rules specific to film and television productions commencing on or after January 1, 2008, to reflect the Tax Extenders and Alternative Minimum Tax Relief Act of 2008. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these proposed regulations.

##### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. Because

these proposed regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. Chapter 6) does not apply. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking 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 these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronically generated comments that are submitted timely to the IRS. The IRS and the Treasury Department 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 may be scheduled if requested in writing by a person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

##### Drafting Information

The principal author of these regulations is Bernard P. Harvey, Office of Associate Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and the 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 continues to read in part as follows:

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

**Par. 2.** Section 1.181-0 is added as follows:

##### § 1.181-0 Table of contents.

[The text of this proposed amendment to § 1.181-0 is the same as the text of § 1.181-0T published elsewhere in this issue of the **Federal Register**.]

**Par. 3.** Section 1.181-1 is amended by adding paragraphs (a)(1)(ii), (a)(6), (b)(1)(ii), (b)(2)(vi) and (c)(2) to read as follows:

##### § 1.181-1 Deduction for qualified film and television production costs.

(a) \* \* \* (1) \* \* \*

(ii) [The text of this proposed amendment to § 1.181-1(a)(1)(ii) is the same as the text for § 1.181-1T(a)(1)(ii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(6) [The text of this proposed amendment to § 1.181-1(a)(6) is the same as the text for § 1.181-1T(a)(6) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(b) \* \* \* (1) \* \* \*

(ii) [The text of this proposed amendment to § 1.181-1(b)(1)(ii) is the same as the text for § 1.181-1T(b)(1)(ii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(2) \* \* \*

(vi) [The text of this proposed amendment to § 1.181-1(b)(2)(vi) is the same as the text for § 1.181-1T(b)(2)(vi) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(c) \* \* \*

(2) [The text of this proposed amendment to § 1.181-1(c)(2) is the same as the text for § 1.181-1T(c)(2) published elsewhere in this issue of the **Federal Register**.]

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2011-26972 Filed 10-18-11; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R05-OAR-2011-0017; EPA-R05-OAR-2011-0106; FRL-9480-7]

### Approval and Promulgation of Air Quality Implementation Plans; Ohio and Indiana; Redesignation of the Cincinnati-Hamilton Area to Attainment of the 1997 Annual Standard for Fine Particulate Matter

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve Ohio's and Indiana's requests to redesignate their respective portions of the Cincinnati-Hamilton OH-IN-KY nonattainment area (for Ohio: Butler, Clermont, Hamilton, and Warren Counties, Ohio; for IN: a portion of

Dearborn County) to attainment for the 1997 annual National Ambient Air Quality Standard (NAAQS or standard) for fine particulate matter (PM<sub>2.5</sub>). The Ohio Environmental Protection Agency (Ohio EPA) submitted its request on December 9, 2010, and the Indiana Department of Environmental Management (IDEM) submitted its request on January 25, 2011. Kentucky's request to redesignate its portion of the Cincinnati-Hamilton area, submitted to EPA on January 27, 2011, will be addressed in a separate rulemaking action. EPA's proposal here involves several additional related actions. EPA has previously determined that the entire Cincinnati-Hamilton (OH-IN-KY) area has attained the 1997 annual PM<sub>2.5</sub> standard. EPA is proposing to approve, as revisions to the Ohio and Indiana State Implementation Plans (SIPs), the States' plans for maintaining the 1997 annual PM<sub>2.5</sub> NAAQS through 2021 in the area. EPA is proposing to approve the 2005 emissions inventories for the Ohio and Indiana portions of the Cincinnati-Hamilton area as meeting the comprehensive emissions inventory requirement of the Clean Air Act (CAA). Finally, EPA finds adequate and is proposing to approve Ohio and Indiana's Nitrogen Oxides (NO<sub>x</sub>) and PM<sub>2.5</sub> Motor Vehicle Emission Budgets (MVEBs) for 2015 and 2021 for the Cincinnati-Hamilton area.

**DATES:** Comments must be received on or before November 18, 2011.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R05-OAR-2011-0017 (Ohio); EPA-R05-OAR-2011-0106 (Indiana), by one of the following methods:

1. *http://www.regulations.gov*: Follow the on-line instructions for submitting comments.

2. *E-mail*: [Aburano.Douglas@epa.gov](mailto:Aburano.Douglas@epa.gov).

3. *Fax*: (312) 408-2279.

4. *Mail*: Doug Aburano, Chief, Control Strategies Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.

5. *Hand Delivery*: Doug Aburano, Chief, Control Strategies Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604. Such deliveries are only accepted during the Regional Office normal hours of operation, and special arrangements should be made for deliveries of boxed information. The Regional Office official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.

Please see the direct final rule which is located in the Rules section of this **Federal Register** for detailed instructions on how to submit comments.

**FOR FURTHER INFORMATION CONTACT:**

Carolyn Persoon, Environmental Engineer, Control Strategies Section, Air Programs Branch (AR-18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 353-8290, [persoon.carolyn@epa.gov](mailto:persoon.carolyn@epa.gov).

**SUPPLEMENTARY INFORMATION:** In the Final Rules section of this **Federal Register**, EPA is approving the determination of attainment, redesignation, and SIP as a direct final rule without prior proposal because the Agency views this as a noncontroversial action and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this rule, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment. For additional information, see the direct final rule which is located in the Rules section of this **Federal Register**.

Dated: October 7, 2011.

**Susan Hedman,**

*Regional Administrator, Region 5.*

[FR Doc. 2011-26890 Filed 10-18-11; 8:45 am]

**BILLING CODE 6560-50-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R03-OAR-2011-0788; FRL-9480-9]

### Approval and Promulgation of Air Quality Implementation Plans; Virginia; Transportation Conformity Regulations

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to approve the State Implementation Plan (SIP)

revision submitted by the Commonwealth of Virginia. The SIP revision amends existing regulation 9VAC5 Chapter 151 in order to incorporate federal revisions to transportation conformity requirements. In the Final Rules section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this action, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments must be received in writing by November 18, 2011

**ADDRESSES:** Submit your comments, identified by Docket ID Number EPA-R03-OAR-2011-0788, by one of the following methods:

A. *http://www.regulations.gov*. Follow the on-line instructions for submitting comments.

B. *E-mail*: [fernandez.cristina@epa.gov](mailto:fernandez.cristina@epa.gov).

C. *Mail*: EPA-R03-OAR-2011-0788, Cristina Fernandez, Associate Director, Office of Air Program Planning, Mailcode 3AP30, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

D. *Hand Delivery*: At the previously listed EPA Region III address. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

**Instructions:** Direct your comments to Docket ID No. EPA-R03-OAR-2011-0788. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through <http://www.regulations.gov> or e-mail. The <http://www.regulations.gov> Web site is an anonymous access system, which means EPA will not know your identity