

the Service publishes this rule in final form in the **Federal Register**.

(b) Should the district counsel's office determine that an alien requesting repapering is statutorily eligible and that his or her request warrants a favorable exercise of discretion, the Service will file a motion to terminate the deportation proceeding with the Immigration Court, or with the Board if the proceeding is pending with the Board. Upon the filing of such a motion, the immigration judge or the Board shall terminate the deportation proceeding, except as provided in paragraph (c) of this section.

(c) The immigration judge (or the Board, if the proceeding is pending before the Board) shall deny a motion to terminate the deportation proceeding for repapering if the alien is granted relief from deportation.

(d) In any deportation proceeding that was administratively closed because the alien was determined to be eligible to apply for repapering, the alien shall apply for repapering in accordance with paragraph (a) of this section. If upon review the Service determines that the alien is eligible for repapering, the Service shall prepare and serve a Notice to Appear on the alien and file the Notice to Appear with the Immigration Court. The previous deportation proceeding before the Immigration Court or the Board shall be terminated as a matter of law on the date the Service files the Notice to Appear with the Immigration Court.

(e) Once a deportation proceeding is terminated, the Service shall expeditiously initiate removal proceedings against the alien. No determination or action in the terminated deportation proceeding shall be binding in the removal proceeding.

Dated: November 15, 2000.

Janet Reno,

Attorney General.

[FR Doc. 00-30051 Filed 11-29-00; 8:45 am]

BILLING CODE 4410-10-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-107279-00]

RIN 1545-AY18

Rules Relating to General Definition of Dependent

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations that amend the definition of "authorized placement agency" for purposes of determining whether a child placed for legal adoption in a taxpayer's home is a dependent of the taxpayer. A taxpayer who has a child placed for legal adoption in his or her home by an authorized placement agency will be affected by these regulations.

DATES: Written or electronically generated comments and requests for a public hearing must be received by February 28, 2001.

ADDRESSES: Send submissions to: CC:M&SP:RU (REG-107279-00), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:M&SP:RU (REG-107279-00), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue., NW., Washington, DC. Taxpayers may also submit comments electronically via the internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS internet site at http://www.irs.ustreas.gov/tax_regs/reglist.html. The IRS will publish the time and date of any public hearing in the **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Elizabeth Kaye, (202) 622-4910; concerning submissions of comments and requests for a public hearing, Guy Traynor, (202) 622-7180 (not toll-free calls).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

This document contains proposed amendments to § 1.152-2(c)(2) of the Income Tax Regulations (26 CFR part 1) relating to the general definition of a dependent.

On October 12, 1999, the IRS published final regulations under section 6109 regarding IRS adoption taxpayer identification numbers (TD 8839, 64 FR 51241). Those regulations provided, in part, that in order for an adoption taxpayer identification number (ATIN) to be assigned, a child must be placed for adoption by an "authorized placement agency", as defined in § 1.152-2(c)(2). Commentators expressed concern that because of this requirement, ATINs are not available in the case of independent adoptions as defined by state law. In general, independent adoptions take two forms. In one type, the biological parent(s) uses an attorney or other intermediary to

place the child with the adoptive parents. In other independent adoptions, no intermediary is necessary because the adoptive parents and the biological parent(s) know one another.

The proposed regulations amend the definition of authorized placement agency to provide that an "authorized placement agency" is not limited to governmental and private organizations authorized by state law to place children for legal adoption, but also includes biological parents and other persons authorized by state law to place children for legal adoption.

These regulations are proposed to apply for taxable years beginning after December 31, 2000. Taxpayers may rely on these proposed regulations for guidance pending the issuance of the final regulations. If, and to the extent, future guidance is more restrictive than the guidance in the proposed regulations, the future guidance will be applied without retroactive effect.

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 has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because these regulations do not impose on small entities a collection of information requirement, the Regulatory Flexibility Act (5 U.S.C. Chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be 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 and electronic comments that are submitted timely to the IRS. The IRS and Treasury specifically request comments on the clarity of the proposed regulations and how it can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested by any person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these proposed regulations is Elizabeth Kaye, Office of Assistant Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and the Treasury Department participated in the development of the regulations.

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 1.152-2 is amended by revising paragraph (c)(2) to read as follows:

§ 1.152-2 Rules relating to general definition of dependent.

* * * * *

(c) * * *

(2) For any taxable year beginning after December 31, 2000, a child who is a member of an individual's household will be treated as a child of that individual by blood if the child was placed with the individual by an authorized placement agency for legal adoption pursuant to a formal application filed by the individual with the agency. For purposes of this paragraph (c)(2), an authorized placement agency is any agency that is authorized by a State, the District of Columbia, a possession of the United States, a foreign country, or a political subdivision of any of the foregoing to place children for adoption. An authorized placement agency also includes biological parents and other persons authorized by state law to place children for legal adoption.

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Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.
[FR Doc. 00-30228 Filed 11-29-00; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[Region II Docket No. NJ42-1-214, FRL-6910-1]

Approval and Promulgation of Implementation Plans; New Jersey; Nitrogen Oxides Budget and Allowance Trading Program

AGENCY: Environmental Protection Agency.

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve a State Implementation Plan (SIP) revision submitted by the State of New Jersey. This SIP revision responds to the EPA's regulation entitled, "Finding of Significant Contribution and Rulemaking for Certain States in the Ozone Transport Assessment Group Region for Purposes of Reducing Regional Transport of Ozone," otherwise known as the "NO_x SIP Call." The SIP revision includes a narrative and a regulation that establish a statewide nitrogen oxides (NO_x) budget and a NO_x allowance trading program that begins in 2003 for large electricity generating and industrial sources. The intended effect of this SIP revision is to reduce emissions of NO_x in order to help attain the national ambient air quality standard for ozone. EPA is proposing this action pursuant to section 110 of the Clean Air Act.

DATES: EPA must receive written comments on or before January 2, 2001.

ADDRESSES: All comments should be addressed to: Raymond Werner, Chief, Air Programs Branch, Environmental Protection Agency, Region II Office, 290 Broadway, 25th Floor, New York, New York 10007-1866.

Copies of the State submittal and other information are available at the following addresses for inspection during normal business hours:

Environmental Protection Agency,
Region II Office, Air Programs Branch,
290 Broadway, 25th Floor, New York,
New York 10007-1866.

New Jersey Department of
Environmental Protection, Office of
Air Quality Management, Bureau of
Air Pollution Control, 401 East State
Street, CN027, Trenton, New Jersey
08625.

FOR FURTHER INFORMATION CONTACT: Ted Gardella at (212) 637-3892 for general questions, Rick Ruvo at (212) 637-4014 for specific questions on the Trading Program, or Demian Ellis at (212) 637-3713 for specific questions on the

Budget Demonstration; Air Programs Branch, Environmental Protection Agency, 290 Broadway, 25th Floor, New York, New York 10007-1866.

SUPPLEMENTARY INFORMATION:**Overview**

The Environmental Protection Agency (EPA) is proposing to approve the New Jersey State Department of Environmental Protection's (New Jersey's) NO_x SIP Call State Implementation Plan (SIP) revision. The following table of contents describes the format for this **SUPPLEMENTARY INFORMATION** section:

- I. EPA's Action
 - A. What action is EPA proposing today?
 - B. Why is EPA proposing this action?
 - C. What are the NO_x SIP Call general requirements?
 - D. What is the NO_x Budget and Allowance Trading Program?
 - E. What guidance did EPA use to evaluate New Jersey's program?
 - F. What is the result of EPA's evaluation of New Jersey's program?
- II. New Jersey's NO_x Budget Program
 - A. What is New Jersey's NO_x Budget Demonstration?
 - B. What is New Jersey's NO_x Budget Trading Program?
 - C. What is the Compliance Supplement Pool?
 - D. How does New Jersey's program protect the environment?
 - E. How will New Jersey and EPA enforce the program?
 - F. When did New Jersey propose and adopt the program?
 - G. When did New Jersey submit the SIP revision to EPA and what did it include?
 - H. What other significant items relate to New Jersey's program?
 - I. Impact of D.C. Circuit Court remand on New Jersey's NO_x SIP Call submittal.
 - J. What is the relationship of today's proposal to EPA's findings under the section 126 rule?
- III. Proposed Action
- IV. Administrative Requirements

I. EPA's Action**A. What Action Is EPA Proposing Today?**

EPA proposes approval of revisions to New Jersey's ground level ozone SIP which New Jersey submitted on December 10, 1999 and July 31, 2000. These SIP revisions include an amended regulation, N.J.A.C. 7:27-31 (subchapter 31), "NO_x Budget Program," dated July 31, 2000, and a narrative entitled, "State Implementation Plan (SIP) Revision for the Attainment and Maintenance of the Ozone and Carbon Monoxide National Ambient Air Quality Standards-Meeting the Requirements of the Regional NO_x Cap Program and Transportation Conformity Budgets Related to the Attainment of the Ozone and Carbon