

in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this regulation, and because the regulation does 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 Internal Revenue 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 Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are timely submitted to the IRS. All comments will be available at <http://www.regulations.gov> or for public inspection and copying upon request. A public hearing will be scheduled if requested in writing by any person that timely submits written or electronic 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 proposed regulations is A.G. Kelley, Office of the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 31

Employment taxes, Fishing vessels, Gambling, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social Security, Unemployment compensation.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 31 is proposed to be amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Paragraph 1. The authority citation for part 31 continues to read in part as follows:

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

Par. 2. Section 31.3402(t)–1 is amended by revising paragraph (d)(2) to read as follows:

§ 31.3402(t)–1 Withholding requirement on certain payments made by government entities.

* * * * *

(d) * * *

(2) Payments made under a written binding contract that was in effect on December 31, 2012, are not subject to the withholding requirements of this section for payments made prior to January 1, 2014. The preceding sentence does not apply to payments made under any contract that is materially modified after December 31, 2012. For this purpose, a material modification includes only a modification that materially affects the property or services to be provided under the contract, the terms of payment for the property or services under the contract, or the amount payable for the property or services under the contract. Notwithstanding the foregoing, a material modification does not include a mere renewal of a contract. A material modification also does not include a modification to the contract required by applicable Federal, State or local law. The amendment to § 31.3402(t)–1(d)(2) applies with respect to payments made after December 31, 2012.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2011–10758 Filed 5–6–11; 8:45 am]

BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R03–OAR–2010–0770; FRL–9303–1]

Approval and Promulgation of Air Quality Implementation Plans; Delaware; Requirements for Preconstruction Review, Prevention of Significant Deterioration

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve a State Implementation Plan (SIP) revision submitted by the Delaware Department of Natural Resources and Environmental Control on April 1, 2010. This revision will establish nitrogen oxides (NO_x) as a precursor to ozone within the Delaware SIP. This action is being taken under the Clean Air Act (CAA).

DATES: Written comments must be received on or before June 8, 2011.

ADDRESSES: Submit your comments, identified by Docket ID Number EPA–

R03–OAR–2010–0770 by one of the following methods:

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

B. *E-mail:* cox.kathleen@epa.gov.

C. *Mail:* EPA–R03–OAR–2010–0770, Kathleen Cox, Associate Director, Office of Permits and Air Toxics, Mailcode 3AP10, 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–2010–0770. 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 www.regulations.gov Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through <http://www.regulations.gov>, your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD–ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: All documents in the electronic docket are listed in the <http://www.regulations.gov> index. Although listed in the index, some information is not publicly available, *i.e.*, 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 either electronically in <http://www.regulations.gov> or in hard copy during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at the Delaware Department of Natural Resources and Environmental Control, 89 Kings Highway, P.O. Box 1401, Dover, Delaware 19903.

FOR FURTHER INFORMATION CONTACT:

Sharon McCauley, (215) 814-3376, or by e-mail at mccauley.sharon@epa.gov.

SUPPLEMENTARY INFORMATION:

Throughout this document, whenever “we,” “us,” or “our” is used, we mean EPA. On April 1, 2010, Delaware submitted a revision to its SIP for changes noted in Regulation 1125, Requirements for Preconstruction Review, Prevention of Significant Deterioration (PSD) found in section 3.0 of Regulation 1125 (Regulation 1125, section 3.0).

I. Background

This SIP revision governs the permits for constructing and significantly modifying major stationary sources of air pollutants in PSD areas located in Delaware. This regulatory revision was made effective as a legislative rule in Delaware on April 11, 2010. This regulatory revision became effective as a legislative rule in the State on April 11, 2010 and can be found in Regulation 1125, section 3.0. This SIP revision, as proposed, will only replace the current regulations found in Regulation 1125, section 3.0 which establish NO_x as a precursor to ozone, but will keep intact the formally approved Delaware SIP increments for NO_x found in the **Federal Register** action for Delaware dated July 27, 1993 (58 FR 40065).

Delaware’s proposed SIP submission addresses changes needed in the part C PSD permit program. This SIP submission also corrects deficiencies identified by EPA in the March 27, 2008 **Federal Register** action entitled, “Completeness Findings for Section 110(a) State Implementation Plans for the 8-hour Ozone National Ambient Air Quality Standards (1997 Ozone NAAQS)” (73 FR 16205). EPA’s proposed approval of this SIP submission addresses Delaware’s compliance with the portion of CAA Section 110(a)(2)(C) & (J) relating to the CAA’s part C permit program for the 1997 Ozone NAAQS, because this proposed approval would approve regulating NO_x as a precursor to ozone in Delaware’s SIP in accordance with

the **Federal Register** action dated November 29, 2005 (70 FR 71612) that finalized NO_x as a precursor for ozone regulations set forth at 40 CFR 51.166 and in 40 CFR 52.21.

We have determined that the current amendments to Delaware’s PSD permit program at Regulation 1125, section 3.0, as submitted on April 1, 2010, meet the minimum requirements of 40 CFR 51.166 and the CAA. This SIP proposal is being proposed as a full approvable revision to the Delaware SIP. No other changes to the currently approved SIP are being proposed for approval at this time.

II. Summary of SIP Revision

This rule establishes a state construction permit program consistent with the federal CAA’s Title I program and implementing regulations at 40 CFR 51.166, “Prevention of Significant Deterioration of Air Quality.” Regulation 1125, section 3.0 is part of the SIP and sets forth the criteria and procedures for major stationary sources to obtain a permit to construct, operate and/or modify a major stationary source.

As required by 40 CFR Part 51, Subpart I—“Review of New Sources and Modifications,” this rule adopts criteria and procedures for the prevention of significant deterioration of air quality that are consistent with the governing federal regulation at 40 CFR 51.166. Promulgation of this rule by the Legislature was necessary for Delaware to fulfill its responsibilities under 40 CFR Part 51 and the CAA, as amended. Revisions to the Delaware rule simply added new references to include NO_x as a precursor to ozone to comport with federal counterpart language. The Delaware Department of Natural Resources and Environmental Control has now submitted a final rule Regulation 1125, section 3.0 as a proposed revision to the SIP. We are now proposing to approve NO_x as a precursor to ozone in the Delaware SIP.

III. Proposed Action

Delaware’s proposed SIP submission addresses changes needed to be equivalent to the CAA’s part C PSD permit program. This SIP submission also corrects deficiencies identified by EPA in the March 27, 2008 **Federal Register** action entitled, “Completeness Findings for Section 110(a) State Implementation Plans for the 8-hour Ozone National Ambient Air Quality Standards (1997 Ozone NAAQS)” (73 FR 16205). EPA’s proposed approval of this SIP submission addresses Delaware’s compliance with the portion of CAA Section 110(a)(2)(C) & (J) relating to the CAA’s part C permit program for the

1997 Ozone NAAQS, because this proposal would approve regulating NO_x as a precursor to ozone in Delaware’s SIP in accordance with the **Federal Register** action dated November 29, 2005 (70 FR 71612) that finalized NO_x as a precursor for ozone regulations set forth at 40 CFR 51.166 and in 40 CFR 52.21.

EPA is proposing to approve this Delaware SIP revision for the changes made to Regulation 1125, section 3.0, as was submitted on April 1, 2010. EPA is soliciting public comments on the issues discussed in this document. These comments will be considered before taking final action.

IV. Statutory and Executive Order Reviews

Under the CAA, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA’s role is to approve state choices, provided that they meet the criteria of the CAA. Accordingly, this action merely proposes to approve state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this proposed action:

- Is not a “significant regulatory action” subject to review by the Office of Management and Budget under Executive Order 12866 (58 FR 51735, October 4, 1993);
- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- Does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4);
- Does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- Is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
- Is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because

application of those requirements would be inconsistent with the CAA; and

- Does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

This proposed rule, for the inclusion of NO_x as a precursor to ozone in Delaware for the PSD program, does not have tribal implications as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), because the SIP is not approved to apply in Indian country located in the state, and will not impose substantial direct costs on tribal governments or preempt tribal law.

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Intergovernmental relations, Nitrogen dioxide, Ozone, Reporting and recordkeeping requirements.

Authority: 42 U.S.C. 7401 *et seq.*

Dated: April 20, 2011.

W.C. Early,

Acting Regional Administrator, Region III.

[FR Doc. 2011-11215 Filed 5-6-11; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 272

[FRL-9293-8]

Wisconsin: Incorporation by Reference of Approved State Hazardous Waste Management Program

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to codify in the regulations entitled “Approved State Hazardous Waste Management Programs,” Wisconsin’s authorized hazardous waste program. EPA will incorporate by reference into the Code of Federal Regulations (CFR) those provisions of the State regulations that are authorized and that the EPA will enforce under the Solid Waste Disposal Act, commonly referred to as the Resource Conservation and Recovery Act (RCRA).

DATES: Send written comments by June 8, 2011.

ADDRESSES: Send written comments to Jean Gromnicki, U.S. EPA, Region 5, 77 West Jackson Boulevard, Mail Code LR-8J, Chicago, Illinois 60604. You may also submit comments electronically or

through hand delivery/courier; please follow the detailed instructions in the **ADDRESSES** section of the immediate final rule which is located in the Rules section of this **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Jean Gromnicki, U.S. EPA, Region 5, 77 West Jackson Boulevard, Mail Code LR-8J, Chicago, Illinois 60604, gromnicki.jean@epa.gov, (312) 886-6162.

SUPPLEMENTARY INFORMATION: In the “Rules and Regulations” section of this **Federal Register**, EPA is codifying and incorporating by reference the State’s hazardous waste program as an immediate final rule. EPA did not make a proposal prior to the immediate final rule because we believe these actions are not controversial and do not expect comments that oppose them. We have explained the reasons for this codification and incorporation by reference in the preamble to the immediate final rule. If we do not get written comments which oppose this incorporation by reference during the comment period, the immediate final rule will become effective on the date it establishes, and we will not take further action on this proposal. If we get comments that oppose these actions, we will withdraw the immediate final rule and it will not take effect. We will then respond to public comments in a later final rule based on this proposal. You may not have another opportunity for comment. If you want to comment on this action, you must do so at this time. For additional information, please see the immediate final rule published in the “Rules and Regulations” section of this **Federal Register**.

Authority: This action is issued under the authority of sections 2002(a), 3006 and 7004(b) of the Solid Waste and Disposal Act, as amended, 42 U.S.C. 6912(a), 6926, 6974(b).

Dated: March 24, 2011.

Susan Hedman,

Regional Administrator, Region 5.

[FR Doc. 2011-11155 Filed 5-6-11; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Motor Carrier Safety Administration

49 CFR Parts 385, 386, 390, and 395

[Docket No. FMCSA-2004-19608]

RIN 2126-AB26

Hours of Service of Drivers

AGENCY: Federal Motor Carrier Safety Administration (FMCSA), DOT.

ACTION: Notice; availability of supplemental documents; reopening of comment period.

SUMMARY: FMCSA has placed four additional documents in the public docket of its recent notice of proposed rulemaking (NPRM) concerning hours of service (HOS) for commercial motor vehicle drivers. The Agency is reopening the comment period on the NPRM to allow for review and discussion of these documents and FMCSA’s possible consideration of their findings in the development of the final rule. Comments will only be considered on the four documents listed below.

DATES: Comments are due by June 8, 2011.

ADDRESSES: You may submit comments identified by Federal Docket Management System Number FMCSA-2011-0039 using any of the following methods:

- **Federal eRulemaking Portal:** Go to <http://www.regulations.gov>.
- **Fax:** 202-493-2251.
- **Mail:** Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590-0001.
- **Hand Delivery:** West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590-0001, between 9 a.m. and 5 p.m., e.t., Monday through Friday, except Federal holidays. The telephone number is 202-366-9329.

Instructions: All submissions must include the Agency name and docket number (FMCSA-2011-0039) for this rulemaking. To avoid duplication, please use only one of these four methods. Note that all comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided. Please refer to the Privacy Act heading for further information.

Comments received after the comment closing date will be included in the docket and we will consider late comments only to the extent practicable. FMCSA may issue a final rule at any time after the close of the comment period.

Docket: For access to the docket to read background documents or comments received, go to <http://www.regulations.gov> at any time or to West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC, between 9 a.m. and 5 p.m., e.t., Monday through Friday, except Federal holidays.

Privacy Act: Anyone is able to search the electronic form for all comments