

# Proposed Rules

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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.

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 301, and 602

[REG-106542-98]

RIN 1545-AW24

#### Election To Treat Trust as Part of an Estate; Hearing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Change of date of public hearing; extension of time to submit outlines of oral comments.

**SUMMARY:** This document changes the date of the public hearing on the proposed regulations that relate to an election to have certain revocable trusts treated and taxed as part of an estate. It also extends the time to submit outlines of oral comments for the hearing.

**DATES:** The public hearing will be held April 11, 2001, beginning at 10 a.m. Additional outlines of oral comments must be received by March 21, 2001.

**ADDRESSES:** The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Send submissions to: Regulations Unit CC (REG-106542-98), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: Regulations Unit CC (REG-106542-98), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington DC. Alternatively, taxpayers may submit outlines of oral comments electronically directly to the IRS Internet site at [http://www.irs.gov/tax\\_regs/reglist.html](http://www.irs.gov/tax_regs/reglist.html).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Faith Colson, (202) 622-3060; concerning submissions, LaNita Van Dyke, (202) 622-7190 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

### Background

A notice of proposed rulemaking and notice of public hearing, appearing in the **Federal Register** on Monday, December 18, 2000 (65 FR 79015), announced that a public hearing on the proposed regulations relating to an election to have certain revocable trusts treated and taxed as part of an estate would be held on February 21, 2001, in the IRS Auditorium, Internal Revenue Building 1111 Constitution Avenue, NW., Washington, DC. Subsequently, the date of the public hearing has changed to April 11, 2001, at 10 a.m. in the IRS Auditorium. Outlines of oral comments must be received by March 21, 2001.

Cynthia Grigsby,

*Chief, Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning).*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[IL165-2; FRL-6943-2]

#### Approval and Promulgation of Implementation Plans; Illinois Trading Program; Reopening of the Public Comment Period

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

**ACTION:** Proposed rule; reopening of the public comment period.

**SUMMARY:** USEPA is reopening and extending the public comment period for a proposed rule published on December 27, 2000 (65 FR 81799). In the December 27, 2000 proposed rule, USEPA proposed to approve Illinois' emissions trading program provided Illinois resolves certain issues prior to the end of the public comment period. Specifically, USEPA proposed that Illinois must: Clarify the timeline and penalties for violating sources, satisfy USEPA's policy on environmental justice, provide for full-year offsets for new sources, commit to discount credits where emissions reductions are potentially accompanied by emission increases elsewhere, and commit to remedy any problems identified in its periodic program review. USEPA

solicited public comment on Illinois' proposed trading program and on USEPA's proposed action. At the request of several environmental groups, USEPA is reopening the comment period through March 26, 2001. All comments received before March 26, 2001, including those received between the close of the comment period on January 26, 2001 and the publication of this proposed rule reopening the comment period, will be entered into the public record and considered by USEPA before taking final action on the proposed rule.

**DATES:** Comments must be received on or before March 26, 2001.

**ADDRESSES:** Written comments should be addressed to: J. Elmer Bortzer, Chief, Regulation Development Section (AR-18J), United States Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.

**FOR FURTHER INFORMATION CONTACT:** John Summerhays, Regulation Development Section, Air Programs Branch (AR-18J), United States Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 886-6067, ([summerhays.john@epa.gov](mailto:summerhays.john@epa.gov)).

Dated: January 31, 2001.

David A. Ullrich,

*Acting Regional Administrator, Region 5.*

[FR Doc. 01-3282 Filed 2-7-01; 8:45 am]

BILLING CODE 6560-50-P

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 52

[CC Docket No. 99-200; FCC 00-429]

#### Numbering Resource Optimization

**AGENCY:** Federal Communications Commission.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** In this document the Federal Communications Commission (FCC or Commission) continues to develop, adopt and implement a number of strategies to ensure that the numbering resources of the North American Numbering Plan (NANP) are used efficiently, and that all carriers have the numbering resources they need to compete in the rapidly expanding telecommunications marketplace.