

“corporate” before “taxpayer” in the first sentence, and by removing the second sentence and adding three new sentences in its place.

5. Paragraphs (a)(2) and (a)(3) are added.

6. Paragraph (b)(1) is amended by revising the first sentence.

7. Paragraphs (b)(1)(i) and (b)(1)(ii) are added.

8. Paragraph (b)(4)(i) is amended by removing the first sentence.

9. Paragraph (b)(5) *Example 3* is amended by revising the seventh sentence.

10. Paragraphs (c)(1)(iii) and (c)(1)(v) are revised.

11. Paragraph (c)(2) *Example* is amended by adding the language “*Example.*” after “of this section:” in the first sentence and by adding “as in effect at that time.” to the end of the third sentence.

12. Paragraph (d)(1) is revised.

13. Paragraph (e) is amended by removing the language “corporation’s” in the first sentence and adding “taxpayer’s” in its place.

14. Paragraph (g) is revised.

The revisions and additions read as follows:

§ 1.6011-4 Requirement of statement disclosing participation in certain transactions by taxpayers.

[The text of the amendments to this proposed section is the same as the text of the amendments to § 1.6011-4T published elsewhere in this issue of the **Federal Register**.]

PART 301—PROCEDURE AND ADMINISTRATION

Par. 3. The authority citation for part 301 continues to read in part as follows:

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

Par. 4. Section 301.6111-2, as proposed to be added at 66 FR 41169 (August 7, 2001), is amended as follows:

1. Paragraph (a)(3) is amended by adding four sentences to the end of the paragraph.

2. The heading for paragraph (h) is revised and the entire text after the second sentence is removed and four new sentences are added in their place.

The revision and additions read as follows:

§ 301.6111-2 Confidential corporate tax shelters.

[The text of the amendments to this proposed section is the same as the text of the amendments to § 301.6111-2T

published elsewhere in this issue of the **Federal Register**.]

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 02-15322 Filed 6-14-02; 11:32 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 19 and 27

[FRL-7231-6]

Civil Monetary Penalty Inflation Adjustment Proposed Rule

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (“EPA”) proposes to amend the final Civil Monetary Penalty Inflation Adjustment Rule as mandated by the Debt Collection Improvement Act of 1996 to adjust EPA’s civil monetary penalties (“CMPs”) for inflation on a periodic basis. The Agency is required to review its penalties at least once every four years and to adjust them as necessary for inflation according to a specified formula. In the “Rules and Regulations” section of **Federal Register**, we are publishing the adjustments to EPA’s CMPs as a direct final rule without prior proposal because we view this as a noncontroversial adjustment to the CMPs and anticipate no adverse comment. We have explained our reasons for this approval in the preamble to the direct final rule. If we receive no adverse comment, we will not take further action on this rule. If we receive adverse comment, we will withdraw the direct final rule and it will not take effect. We will address all public comments in a subsequent final rule based on this proposed rule. We will not institute a second comment period on this action. Any parties interested in commenting must do so at this time.

DATES: Written comments must be received by July 18, 2002.

FOR FURTHER INFORMATION CONTACT: David Abdalla, Office of Regulatory Enforcement, Multimedia Enforcement Division, Mail Code 2248A, 1200 Pennsylvania Avenue, NW., Washington, DC 20460, (202) 564-2413.

SUPPLEMENTARY INFORMATION: This document concerns Civil Monetary Penalty Inflation Adjustment Rule. For further information, please see the information provided in the direct final

action that is located in the “Rules and Regulations” section of this **Federal Register** publication.

Dated: May 31, 2002.

Christine Todd Whitman,

Administrator, Environmental Protection Agency.

[FR Doc. 02-15191 Filed 6-17-02; 8:45 am]

BILLING CODE 6560-50-P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA 02-1356, MB Docket No. 02-142, RM-10436]

Digital Television Broadcast Service; Galveston, TX

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: The Commission requests comments on a petition filed by Telemundo of Galveston-Houston License Corporation, licensee of station KTMD-TV, NTSC channel 48 and permittee of DTV station KTMD-DT, DTV channel 47, both licensed to serve Galveston, Texas, requesting the exchange of KTMD’s analog and digital allotments. Channel 47 can be substituted for channel 48 at Galveston with a zero offset at coordinates 29-30-24 N. and 94-30-48 W. DTV Channel 48c can be substituted for DTV channel 47 at reference coordinates 29-34-15 N. and 95-30-37 W. with a power of 1000, a height above average terrain HAAT of 599 meters.

DATES: Comments must be filed on or before August 5, 2002, and reply comments on or before August 20, 2002.

ADDRESSES: The Commission permits the electronic filing of all pleadings and comments in proceeding involving petitions for rule making (except in broadcast allotment proceedings). See *Electronic Filing of Documents in Rule Making Proceedings*, GC Docket No. 97-113 (rel. April 6, 1998). Filings by paper can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail (although we continue to experience delays in receiving U.S. Postal Service mail). The Commission’s contractor, Vistrionix, Inc., will receive hand-delivered or messenger-delivered paper filings for the Commission’s Secretary at 236 Massachusetts Avenue, NE., Suite 110, Washington, DC 20002. The filing hours at this location are 8 a.m. to 7 p.m. All hand deliveries must be held together