

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.

OFFICE OF PERSONNEL MANAGEMENT

5 CFR Part 724

RIN 3206-AK38

Implementation of Title II of the Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002

AGENCY: Office of Personnel Management.

ACTION: Proposed rule; reopening of comment period.

SUMMARY: On February 28, 2005, the Office of Personnel Management (OPM) issued proposed rules regarding the notification and training requirements of Title II of the No FEAR Act (70 FR 9544). The proposed rule contained a 60-day comment period. Upon further consideration, OPM has decided to reopen the initial comment period until June 28, 2005.

DATES: Comments must be received on or before June 28, 2005.

ADDRESSES: Send or deliver written comments to Ana A. Mazzi, Deputy Associate Director for Workforce Relations and Accountability Policy, Office of Personnel Management, Room 7H28, 1900 E Street NW., Washington, DC, 20415; by FAX at (202) 606-2613; or by e-mail at NoFEAR@opm.gov.

FOR FURTHER INFORMATION CONTACT: Gary D. Wahlert by telephone at (202) 606-2930; by FAX at (202) 606-2613; or be e-mail at NoFEAR@opm.gov.

U.S. Office of Personnel Management.

Dan G. Blair,

Acting Director.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-106736-00]

RIN 1545-BE67

Assumption of Liabilities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing final and temporary regulations relating to the assumption of liabilities under section 752 of the Internal Revenue Code (Code). Those temporary regulations contain rules related to the assumption of certain liabilities under section 358(h). The text of those temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by August 24, 2005.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-106736-00), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-106736-00), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS-REG-106736-00).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Doug Bates, at (202) 622-7550; concerning submissions of comments and/or requests for a public hearing, Sonya Cruse, (202) 622-7180 (not toll free numbers).

SUPPLEMENTARY INFORMATION:

Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR part 1 relating to section 358(h)(1). The

temporary regulations make unavailable the exception to section 358(h)(1) that is set forth in section 358(h)(2)(B) (which applies where substantially all of the assets with which the liability is associated are transferred to the person assuming the liability as part of the exchange). The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

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 is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. This certification is based upon the fact that the only impact of the regulations is to require taxpayers to calculate the basis of stock received in certain transactions more accurately. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. Chapter 6) is not required. Pursuant to section 7805(f) of the 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.

Comments and Requests for a Public Hearing

Before these regulations are adopted as final regulations, consideration will be given to any written comments (a signed original with 8 copies) or electronic comments that are submitted timely to the IRS. All comments will be made available for public inspection and copying. A public hearing may be scheduled. 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 regulations is Douglas Bates, Office of the Associate Chief Counsel (Corporate), IRS. However, other personnel from the IRS and 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 is amended by adding an entry in numerical order to read, in part, as follows:

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

§ 1.358-5 also issued under 26 U.S.C. 358(h)(2). * * *

Par. 2. Section 1.358-5 is added to read as follows:

§ 1.358-5 Special rules for assumption of liabilities.

[The text of proposed § 1.358-5 is the same as the text of § 1.358-5T published elsewhere in this issue of the **Federal Register**]

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 05-10265 Filed 5-23-05; 11:17 am]

BILLING CODE 4830-01-P

ARCHITECTURAL AND TRANSPORTATION BARRIERS COMPLIANCE BOARD

36 CFR Part 1195

[Dockets No. 2004-1; 2004-2]

RIN 3014-AA11

Americans With Disabilities Act (ADA) Accessibility Guidelines for Passenger Vessels; Large Vessels; Small Vessels

AGENCY: Architectural and Transportation Barriers Compliance Board.

ACTION: Availability of draft guidelines; advance notice of proposed rulemaking; notice of hearing.

SUMMARY: The Architectural and Transportation Barriers Compliance Board (Access Board) has placed in the docket and on its Web site for public review and comment draft guidelines which address accessibility to and in newly constructed or altered passenger vessels which are permitted to carry more than 150 passengers or more than 49 overnight passengers. The Access Board has also issued an Advance Notice of Proposed Rulemaking which addresses newly constructed or altered passenger vessels which carry 150 or fewer passengers or 49 or fewer overnight passengers. The Access Board will hold two public hearings on June 24, 2005, and July 25, 2005, at the times and locations noted below.

DATES: The Access Board will hold two hearings on the draft guidelines and the Advance Notice of Proposed Rulemaking on Friday June 24, 2005, from 2 p.m. until 5 p.m. and on Monday, July 25, 2005, from 10 a.m. until noon.

ADDRESSES: The hearing on June 24, 2005, will be held at the Beverly Hilton, 9876 Wilshire Boulevard, Beverly Hills, CA. The hearing on July 25, 2005, will be held at the Marriott at Metro Center, 775 12th Street, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Paul Beatty, Office of Technical and Information Services, Architectural and Transportation Barriers Compliance Board, 1331 F Street, NW., suite 1000, Washington, DC 20004-1111. Telephone number (202) 272-0012 (voice); (202) 272-0082 (TTY); electronic mail address: pvag@access-board.gov.

SUPPLEMENTARY INFORMATION:

Notice of Availability of Draft Guidelines for Large Vessels

On November 26, 2004, the Architectural and Transportation Barriers Compliance Board (Access Board) issued a notice of availability of draft guidelines. The draft guidelines address accessibility to and in newly constructed or altered passenger vessels covered by the Americans with Disabilities Act, which are permitted to carry more than 150 passengers or more than 49 overnight passengers (69 FR 69244; November 26, 2004). The notice of availability and the draft guidelines along with supplementary information have been placed in the rulemaking docket and on the Board's Web site (<http://www.access-board.gov/pvaac/nao.htm>). The Board is soliciting comments on the draft guidelines and will issue a notice of proposed rulemaking (ANPRM) following a review of comments received. The deadline for commenting on the draft guidelines was extended by a subsequent notice until July 28, 2005 (70 FR 14435, March 22, 2005).

Advance Notice of Proposed Rulemaking for Small Vessels

Also on November 26, 2004, the Access Board published an Advance Notice of Proposed Rulemaking (ANPRM) in the **Federal Register** (69 FR 69245; November 26, 2004). The ANPRM addresses the development of accessibility guidelines for newly constructed or altered passenger vessels covered by the Americans with Disabilities Act, which carry 150 or fewer passengers or 49 or fewer overnight passengers. The ANPRM is

also on the Board's Web site at <http://www.access-board.gov/pvaac/anprm.htm>. The deadline for commenting on ANPRM was extended by a subsequent notice until July 28, 2005 (70 FR 14435, March 22, 2005.)

Regulatory Assessment

The Board has also drafted a plan for conducting a regulatory assessment of the passenger vessels guidelines. The plan provides for evaluating the potential impacts of the guidelines on new construction of passenger vessels through case studies, and outlines some methods for examining the impacts of the guidelines on alterations to passenger vessels. The plan is available for public review on the Board's Web site and the Board invites comment on the plan (<http://www.access-board.gov/pvaac/assess-plan.htm>).

Public Hearings

The Board held an initial public hearing on the draft guidelines for large vessels and the ANPRM for small vessels on January 10, 2005, in Washington DC. The Board will hold two hearings on June 24, 2005, and July 25, 2005, to give the public additional opportunities to provide input on the Board's draft guidelines. Persons wishing to testify are encouraged to contact the Access Board at (202) 272-0012 (voice) or (202) 272-0082 (TTY) to pre-register to attend the hearing. The hearings will be accessible to persons with disabilities. Sign language interpreters, real-time captioning and an assistive listening system will be available. Persons attending the hearings are requested to refrain from using perfume, cologne, and other fragrances for the comfort of other participants.

Department of Transportation

The Department of Transportation (DOT) is conducting a separate rulemaking to adopt the Access Board's guidelines as accessibility standards for passenger vessels covered by the ADA. The DOT rulemaking will also address operational issues related to passenger vessels. DOT issued a separate Advance Notice of Proposed Rulemaking (ANPRM) in the **Federal Register** on November 26, 2004 (69 FR 69246; November 26, 2004).

Availability of Copies and Electronic Access

Single copies of the passenger vessels rulemaking (Availability of Draft Guidelines, Draft Guidelines and Supplementary Information, Draft Plan for Regulatory Assessment, and ANPRM on Access to and in Small Passenger