

175°00'00" W.; to lat. 59°59'57" N., long. 168°00'08" W.; to lat. 57°45'57" N., long. 161°46'08" W.; to the point of beginning.

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Issued in Washington, DC, on December 21, 2005.

Edith V. Parish,

Manager, Airspace and Rules.

[FR Doc. E5-7987 Filed 12-27-05; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Parts 20, 510, 514, and 516

[Docket No. 2005N-0329]

RIN 0910-AF60

Designation of New Animal Drugs for Minor Uses or Minor Species; Reopening of the Comment Period

AGENCY: Food and Drug Administration, HHS.

ACTION: Proposed rule; reopening of the comment period.

SUMMARY: The Food and Drug Administration (FDA) is reopening until January 27, 2006, the comment period for the proposed rule published in the **Federal Register** of September 27, 2005 (70 FR 56394), proposing implementing regulations for designation of new animal drugs for minor uses and minor species under section 573 of the Federal Food, Drug, and Cosmetic Act (the act). FDA is reopening the comment period to update comments and to receive any new information.

DATES: Submit written or electronic comments by January 27, 2006.

ADDRESSES: Submit written comments to the Division of Dockets Management (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852. Submit electronic comments to <http://www.fda.gov/dockets/ecomments>.

FOR FURTHER INFORMATION CONTACT: Andrew Beaulieu, Center for Veterinary Medicine (HFV-50), Food and Drug Administration, 7519 Standish Pl., Rockville, MD 20855, 240-276-9090, e-mail: Andrew.Beaulieu@fda.gov.

SUPPLEMENTARY INFORMATION:

I. Background

In the **Federal Register** of September 27, 2005 (70 FR 56394), FDA proposed implementing regulations for designation of new animal drugs for minor uses and minor species under section 573 of the act (21 U.S.C. 360ccc-

2). Interested persons were originally given until December 12, 2005, to comment.

II. Request for Comments

Following publication of the September 27, 2005, proposed rule, FDA received requests to allow interested persons additional time to comment. The requesters asserted that the time period of 75 days was insufficient to respond fully to FDA's specific requests for comments and to allow potential respondents to thoroughly evaluate and address pertinent issues.

III. How to Submit Comments

Interested persons may submit to the Division of Dockets Management (see **ADDRESSES**) written or electronic comments regarding this document. Submit a single copy of electronic comments to <http://www.fda.gov/dockets/ecomments> or two paper copies of any mailed comments, except that individuals may submit one paper copy. Comments are to be identified with the docket number found in brackets in the heading of this document. Received comments may be seen in the Division of Dockets Management between 9 a.m. and 4 p.m., Monday through Friday.

Dated: December 21, 2005.

Jeffrey Shuren,

Assistant Commissioner for Policy.

[FR Doc. 05-24512 Filed 12-27-05; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-143244-05]

RIN 1545-BE93

Guidance Under Section 7874 for Determining Ownership by Former Shareholders or Partners of Domestic Entities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the disregard of affiliate-owned stock in determining the percentage of stock of a foreign corporation held by former shareholders or partners of a domestic entity, in order to determine whether the foreign corporation is a surrogate foreign

corporation under section 7874 of the Internal Revenue Code (Code). The text of those regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written or electronic comments must be received by March 28, 2006. Outlines of topics to be discussed at the public hearing scheduled for April 27, 2006, at 10 a.m., must be received by April 6, 2006.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-143244-05), room 5203, Internal Revenue Service, P.O. 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-143244-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at: www.irs.gov/regs or via the Federal eRulemaking Portal at www.regulations.gov (IRS-REG-143244-05).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Jeffrey VanderWolk at (202) 622-3810; concerning submission and delivery of comments and the public hearing, Robin Jones at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 7874. The temporary regulations set forth rules on disregarding affiliate-owned stock in determining the percentage of stock of a foreign corporation held by former shareholders or partners of a domestic entity by reason of holding stock or a partnership interest in the domestic entity, for purposes of determining whether the foreign corporation is a surrogate foreign corporation under section 7874(a)(2)(B). The text of those 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 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 a collection of information on small entities, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. 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 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 comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed regulations and how they can be made easier to understand. All comments will be available for public inspection and copying.

A public hearing has been scheduled for April 27, 2006, at 10 a.m., in the auditorium of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit electronic or written comments and an outline of the topics to be discussed and the time to be devoted to each topic (a signed original and eight (8) copies) by April 6, 2006. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is Jefferson VanderWolk of the Office of the Associate Chief Counsel (International). 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 * * *
Section 1.7874–1 also issued under 26 U.S.C. 7874(c)(6) and (g).

Par. 2. Section 1.7874–1 is added to read as follows:

§ 1.7874–1 Disregard of affiliate-owned stock.

[The text of proposed § 1.7874–1 is the same as the text of § 1.7874–1T published elsewhere in this issue of the **Federal Register**].

Mark E. Matthews,
Deputy Commissioner for Services and Enforcement.

[FR Doc. 05–24580 Filed 12–27–05; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[R04–OAR–2005–AL–0001–200520b; FRL–8014–8]

Approval and Promulgation of Implementation Plans; Alabama; Nitrogen Oxides Budget and Allowance Trading Program, Phase II

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA is proposing to approve State Implementation Plan (SIP) revisions submitted by the State of Alabama on February 23, 2005. The revision responds to the EPA's regulation entitled, "Interstate Ozone Transport: Response to Court Decisions on the Nitrogen Oxides (NO_x) SIP Call, NO_x SIP Call Technical Amendments, and Section 126 Rules," otherwise known as the "NO_x SIP Call Phase II." This revision satisfies EPA's rule that requires Alabama to submit NO_x SIP Call Phase II revisions needed to achieve the necessary incremental reductions of NO_x. 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 (NAAQS) for ozone. The revision also corrects a typographical error and deletes an expired provision from 2003, pertaining to open burning in Morgan County, Alabama.

In the Final Rules section of this **Federal Register**, the EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a non-controversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no significant, material, and adverse comments are received in response to this rule, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this rule. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this document should do so at this time.

DATES: Written comments must be received on or before January 27, 2006.

ADDRESSES: Comments may be submitted by mail to: Stacy DiFrank, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303–8960. Comments may also be submitted electronically, or through hand delivery/courier. Please follow the detailed instructions described in the direct final rule, **ADDRESSES** section which is published in the Rules Section of this **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Stacy DiFrank, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303–8960. The telephone number is (404) 562–9042. Ms. DiFrank can also be reached via electronic mail at difrank.stacy@epa.gov.

SUPPLEMENTARY INFORMATION: For additional information see the direct final rule which is published in the Rules section of this **Federal Register**.

Dated: December 9, 2005.

A. Stanley Meiburg,
Acting Regional Administrator, Region 4.
[FR Doc. 05–24473 Filed 12–27–05; 8:45 am]

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