

**DEPARTMENT OF AGRICULTURE****Natural Resources Conservation Service****The Secretary of Agriculture's Determination of the Primary Purpose of the Commonwealth of Massachusetts' Small Renewables Initiative Program**

**AGENCY:** Natural Resources Conservation Service (NRCS), USDA.

**ACTION:** Notice of determination.

**SUMMARY:** The Natural Resources Conservation Service (NRCS) is providing public notice that the Secretary of Agriculture has determined the cost-share payments made under the Commonwealth of Massachusetts' Small Renewables Initiative Program are primarily for the purpose of protecting or restoring the environment. NRCS was assigned technical and administrative responsibility for reviewing the Commonwealth of Massachusetts' Program and making appropriate recommendations for the Secretary's determination of primary purpose. This determination is in accordance with Section 126 of the Internal Revenue Code of 1954, as amended (26 U.S.C. 126), and permits recipients of cost-share payments to exclude from gross income to the extent allowed by the Internal Revenue Service.

**FOR FURTHER INFORMATION CONTACT:** Mr. Philip F. Holahan, Deputy Executive Director and General Counsel, Massachusetts Technology Collaborative, 75 North Drive, Westborough, Massachusetts 01581 or Branch Chief, Environmental Improvement Programs, Natural Resources Conservation Service, 1400 Independence Avenue, SW., Washington, DC 20250.

**SUPPLEMENTARY INFORMATION:** Under section 126(a)(10) of the Internal Revenue Code, gross income does not include the "excludable portion" of payments received under any program of a State under which payments are made to individuals primarily for the purpose of protecting or restoring the environment. In general, a cost-share payment for selected conservation practices is exempt from Federal taxation, if it meets three tests: (1) It was for a capital expense, (2) it does not substantially increase the operator's annual income from the property for which it is made, and (3) the Secretary of Agriculture certified that the payment was made primarily for conserving soil and water resources, protecting or restoring the environment, improving forests, or providing habitat for wildlife.

The Secretary of Agriculture evaluates a conservation program on the basis of criteria set forth in 7 CFR part 14, and makes a "primary purpose" determination for the payments made under the program. The objective of the determinations made under part 14 is to provide maximum conservation, environmental, forestry improvement, and wildlife benefits to the general public from the operation of applicable programs. Final determinations are made on the basis of program, category of practices, or individual practices. Following a primary purpose determination by the Secretary of Agriculture, the Secretary of the Treasury determines if the payments made under the conservation program substantially increase the annual income derived from the property benefited by the payments.

**Determination**

The Massachusetts Technology Park Corporation uses the Small Renewables Initiative Program to offer cost-share incentives for the installation of small renewable energy systems, totaling not more than 10kw of capacity per installation. The objectives of the program are met through a market-based incentive structure that is designed to provide a level of support that will promote the installation of renewables, and encourage a paradigm shift toward increased adoption of renewable energy technologies and energy-efficient, high-performance design elements in Massachusetts buildings. By promoting renewable energy sources, the Small Renewables Initiative Program reduces the negative environmental impacts generally associated with more traditional methods of electricity generation.

As provided for by Section 126 of the Internal Revenue Code, the Secretary examined the authorizing legislation, regulations, and operating procedures regarding the identified programs. In accordance with the criteria set out in 7 CFR part 14, the Secretary has determined the cost-share payments made under the Commonwealth of Massachusetts' Small Renewables Initiative Program are primarily for the purpose of protecting and restoring the environment.

A "Record of Decision" has been prepared and is available upon request from the Branch Chief, Environmental Improvement Programs, Natural Resources Conservation Service, 1400 Independence Avenue, SW., Washington, DC 20250.

Signed in Washington, DC.

**Arlen L. Lancaster,**

*Chief.*

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**DEPARTMENT OF COMMERCE****International Trade Administration**

(A-351-806)

**Silicon Metal from Brazil: Revocation of Antidumping Duty Order**

**AGENCY:** Import Administration, International Trade Administration, Department of Commerce.

**SUMMARY:** On January 3, 2006, the Department of Commerce initiated and the International Trade Commission instituted a sunset review of the antidumping duty order on silicon metal from Brazil. As a result of the review, the International Trade Commission determined that revocation of the order on silicon metal from Brazil would not be likely to lead to continuation or recurrence of material injury to an industry in the United States within a reasonably foreseeable time. Therefore, the Department of Commerce is revoking this antidumping duty order.

**EFFECTIVE DATE:** February 16, 2006.

**FOR FURTHER INFORMATION CONTACT:** Janis Kalnins or Minoo Hatten, Office 5, AD/CVD Operations, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street & Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1392 and (202) 482-1690, respectively.

**SUPPLEMENTARY INFORMATION:****Scope of the Order**

The merchandise covered by this order is silicon metal from Brazil containing at least 96.00 percent but less than 99.99 percent silicon by weight. Also covered by this order is silicon metal from Brazil containing between 89.00 and 96.00 percent silicon by weight but which contains more aluminum than the silicon metal containing at least 96.00 percent but less than 99.99 percent silicon by weight. Silicon metal is currently provided for under subheadings 2804.69.10 and 2804.69.50 of the Harmonized Tariff Schedule (HTS) as a chemical product, but is commonly referred to as a metal. Semiconductor grade silicon (silicon metal containing by weight not less than 99.99 percent silicon and provided for in subheading 2804.61.00 of the HTS) is not subject to the order. Although the