

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 301**

[REG-129916-07]

RIN 1545-BG76

Patented Transactions; Hearing**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of a public hearing on a notice of proposed rulemaking relating to the disclosure of reportable transactions under sections 6011 and 6111 of the Internal Revenue Code. These regulations propose to add the patented transactions category of reportable transaction to the regulations under § 1.6011-4 of the Income Tax Regulations. The regulations also include conforming changes to the rules relating to the disclosure of reportable transactions by material advisors under section 6111.

DATES: The public hearing is being held on Thursday, February 21, 2008, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by Thursday, January 31, 2008.

ADDRESSES: The public hearing is being held in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Send submissions to: CC: PA: LPD: PR (REG-129916-07), 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-129916-07), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit electronic outlines of oral comments via the Federal eRulemaking Portal at <http://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Michael H. Beker or Charles D. Wien, (202) 622-3070; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Richard A. Hurst at Richard.A.Hurst@irs.counsel.treas.gov or (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-129916-07) that was published in the

Federal Register on Wednesday, September 26, 2007 (72 FR 54615).

Persons who wish to present oral comments at the hearing that submitted written comments by December 26, 2007, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by January 31, 2008.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue, NW., entrance, 1111 Constitution Avenue, NW., Washington, DC.

Because of access restrictions, the IRS will not admit visitors 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 document.

Cynthia Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. E8-219 Filed 1-9-08; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[EPA-R03-OAR-2007-1001; FRL-8515-3]

Approval and Promulgation of Air Quality Implementation Plans; Maryland; NO_x and SO₂ Emissions Limitations for Fifteen Coal-Fired Electric Generating Units

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve a State Implementation Plan (SIP) revision submitted by the Maryland Department of the Environment (MDE). This revision pertains to regulations for emission limitations at 15 Maryland power plants. The State requested that regulations establishing statewide tonnage caps for emissions of NO_x and SO₂ from 15 coal-fired electric generating units in Maryland be

approved. These regulations also establish monitoring and reporting requirements, and authorize the MDE to reduce or waive penalties for non-compliance under certain conditions and provide for judicial review of decisions by the MDE to grant a reduction or waiver of penalties. This action is being taken under the Clean Air Act (CAA).

DATES: Written comments must be received on or before February 11, 2008.

ADDRESSES: Submit your comments, identified by Docket ID Number EPA-R03-OAR-2007-1001, by one of the following methods:

A. *www.regulations.gov*. Follow the on-line instructions for submitting comments.

B. *E-mail:* fernandez.cristina@epa.gov.

C. *Mail:* EPA-R03-OAR-2007-1001, Cristina Fernandez, Branch Chief, Air Quality Planning Branch, Mailcode 3AP21, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

D. *Hand Delivery:* At the previously-listed EPA Region III address. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

Instructions: Direct your comments to Docket ID No. EPA-R03-OAR-2007-1001. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at *www.regulations.gov*, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through *www.regulations.gov* or e-mail. The *www.regulations.gov* Website is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through *www.regulations.gov*, your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification,

EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: All documents in the electronic docket are listed in the www.regulations.gov index. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically in www.regulations.gov or in hard copy during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at Maryland Department of the Environment, 1800 Washington Boulevard, Suite 705, Baltimore, Maryland, 21230.

FOR FURTHER INFORMATION CONTACT: Irene Shandruk, (215) 814-2166, or by e-mail at shandruk.irene@epa.gov.

SUPPLEMENTARY INFORMATION: On July 12, 2007, the Maryland Department of the Environment (MDE) submitted a revision to its State Implementation Plan (SIP) for approval of emission limitations and related requirements for nitrogen oxides (NO_x) and sulfur dioxide (SO₂) at 15 coal-fired electric generating units in Maryland.

I. Background

On April 6, 2006, Maryland signed into law the Healthy Air Act (Ch. 23, Acts of 2006), which requires MDE to adopt certain regulations. One such requirement under the Act is to establish caps on the amount of NO_x and SO₂ emissions that certain affected facilities can emit. These proposed regulations are more stringent than the Clean Air Interstate Rule (CAIR), which was published by EPA on May 12, 2005 (70 FR 25162).

In the CAIR rule, EPA determined that 28 States and the District of Columbia contribute significantly to nonattainment and interfere with maintenance of the NAAQS for fine particles (PM_{2.5}) and/or 8-hour ozone in downwind States in the eastern part of the country. As a result, EPA required those upwind States to revise their State Implementation Plans (SIPs) to include control measures that reduce emissions of SO₂, which is a precursor to PM_{2.5} formation, and/or NO_x, which is a precursor to both ozone and PM_{2.5}

formation. Under CAIR, States may implement these reduction requirements by participating in the EPA-administered cap-and-trade programs or by adopting any other control measures.

Maryland's proposed regulations are more restrictive than the CAIR rules in that they establish specific emission limitations for certain Maryland sources and, unlike the CAIR rules, do not permit surrender of allowances to achieve compliance. While these regulations modify some of the flexibility of CAIR by requiring the installation of on-site pollution controls at the 15 Maryland power plants, they ensure that appropriate local emissions reductions will occur where they are needed in order to attain the NAAQS by 2010.

II. Summary of SIP Revision

The MDE is requesting that regulations (under COMAR 26.11.27) establishing tonnage caps for emissions of NO_x and SO₂ from 15 coal-fired electric generating units (EGUs) in Maryland be approved. The purpose of these regulations is to help bring Maryland into attainment with the NAAQS for ozone and fine particulate matter by the 2010 attainment deadline. The 15 affected units are as follows:

Electric generating unit	Jurisdiction
Constellation Energy Group System: Brandon Shores 1 & 2.	Anne Arundel County.
H. A. Wagner 2 & 3 C. P. Crane 1 & 2	Anne Arundel County. Baltimore County.
Mirant System: Chalk Point 1 & 2 ..	Prince George's County.
Dickerson 1, 2, & 3 Morgantown 1 & 2	Montgomery County. Charles County.
Allegheny Energy: R. Paul Smith 3 & 4.	Washington County.

III. Proposed Action

Maryland has met the requirements for submitting a SIP revision for limiting NO_x and SO₂ emissions from certain Maryland power plants. EPA is proposing to approve the Maryland SIP revision for limiting NO_x and SO₂ emissions at 15 coal-fired EGUs, which was submitted on July 12, 2007. EPA is soliciting public comments on the issues discussed in this document. These comments will be considered before taking final action.

IV. Statutory and Executive Order Reviews

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this proposed action is not a "significant regulatory action" and therefore is not subject to review by the Office of Management and Budget. For this reason, this action is also not subject to Executive Order 13211, "Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use" (66 FR 28355 (May 22, 2001)). This action merely proposes to approve state law as meeting Federal requirements and imposes no additional requirements beyond those imposed by state law. Accordingly, the Administrator certifies that this proposed rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601, *et seq.*). Because this rule proposes to approve pre-existing requirements under state law and does not impose any additional enforceable duty beyond that required by state law, it does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4). This proposed rule also does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes, as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), nor will it have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999), because it merely proposes to approve a state rule implementing a Federal requirement, and does not alter the relationship or the distribution of power and responsibilities established in the CAA. This proposed rule also is not subject to Executive Order 13045 (62 FR 19885, April 23, 1997), because it approves a state rule implementing a Federal standard.

In reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the CAA. In this context, in the absence of a prior existing requirement for the State to use voluntary consensus standards (VCS), EPA has no authority to disapprove a SIP submission for failure to use VCS. It would thus be

inconsistent with applicable law for EPA, when it reviews a SIP submission, to use VCS in place of a SIP submission that otherwise satisfies the provisions of the CAA. Thus, the requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) do not apply. As required by section 3 of Executive Order 12988 (61 FR 4729, February 7, 1996), in issuing this proposed rule, EPA has taken the necessary steps to eliminate drafting errors and ambiguity, minimize potential litigation, and provide a clear legal standard for affected conduct. EPA has complied with Executive Order 12630 (53 FR 8859, March 15, 1988) by examining the takings implications of the rule in accordance with the "Attorney General's Supplemental Guidelines for the Evaluation of Risk and Avoidance of Unanticipated Takings" issued under the executive order. This action proposing approval of Maryland's SIP revision concerning emission limitations for NO_x and SO₂ at 15 coal-fired EGUs does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501, *et seq.*).

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Nitrogen dioxide, Reporting and recordkeeping requirements, Sulfur oxides.

Authority: 42 U.S.C. 7401, *et seq.*

Dated: December 27, 2007.

William T. Wisniewski,

Acting Regional Administrator, Region III.

[FR Doc. E8-276 Filed 1-9-08; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R09-OAR-2007-1104; FRL-8512-8]

Revisions to the California State Implementation Plan, San Joaquin Valley Air Pollution Control District and Sacramento Metropolitan Air Quality Management District

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve revisions to the San Joaquin Valley Air Pollution Control District (SJVAPCD) and Sacramento Metropolitan Air Quality Management District (SMAQMD) portions of the California State Implementation Plan (SIP). These

revisions concern oxides of nitrogen (NO_x) emissions from internal combustion engines and stationary gas turbines. We are proposing to approve local rules to regulate these emission sources under the Clean Air Act as amended in 1990 (CAA or the Act).

DATES: Any comments on this proposal must arrive by *February 11, 2008*.

ADDRESSES: Submit comments, identified by docket number EPA-R09-OAR-2007-1104, by one of the following methods:

1. *Federal eRulemaking Portal:*

www.regulations.gov. Follow the on-line instructions.

2. *E-mail:* steckel.andrew@epa.gov.

3. *Mail or deliver:* Andrew Steckel (Air-4), U.S. Environmental Protection Agency Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901.

Instructions: All comments will be included in the public docket without change and may be made available online at www.regulations.gov, including any personal information provided, unless the comment includes Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Information that you consider CBI or otherwise protected should be clearly identified as such and should not be submitted through www.regulations.gov or e-mail.

www.regulations.gov is an "anonymous access" system, and EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send e-mail directly to EPA, your e-mail address will be automatically captured and included as part of the public comment. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: The index to the docket for this action is available electronically at www.regulations.gov and in hard copy at EPA Region IX, 75 Hawthorne Street, San Francisco, California. While all documents in the docket are listed in the index, some information may be publicly available only at the hard copy location (e.g., copyrighted material), and some may not be publicly available in either location (e.g., CBI). To inspect the hard copy materials, please schedule an appointment during normal business hours with the contact listed in the **FOR FURTHER INFORMATION CONTACT** section.

FOR FURTHER INFORMATION CONTACT:

Francisco Dóñez, EPA Region IX, (415) 972-3956, Donez.Francisco@epa.gov.

SUPPLEMENTARY INFORMATION: This proposal addresses the following local rules: SJVAPCD Rule 4702 and SMAQMD Rule 413. In the Rules and Regulations section of this **Federal Register**, we are approving these local rules in a direct final action without prior proposal because we believe these SIP revisions are not controversial. If we receive adverse comments, however, we will publish a timely withdrawal of the direct final rule and address the comments in subsequent action based on this proposed rule. Please note that if we receive adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, we may adopt as final those provisions of the rule that are not the subject of an adverse comment.

We do not plan to open a second comment period, so anyone interested in commenting should do so at this time. If we do not receive adverse comments, no further activity is planned. For further information, please see the direct final action.

Dated: December 5, 2007.

Jane Diamond,

Acting Regional Administrator, Region IX.

[FR Doc. E8-174 Filed 1-9-08; 8:45 am]

BILLING CODE 6560-50-P

DEPARTMENT OF DEFENSE

Defense Acquisition Regulations System

48 CFR Part 252

RIN 0750-AF82

Defense Federal Acquisition Regulation Supplement; DoD Law of War Program (DFARS Case 2006-D035)

AGENCY: Defense Acquisition Regulations System, Department of Defense (DoD).

ACTION: Proposed rule with request for comments.

SUMMARY: DoD is proposing to amend the Defense Federal Acquisition Regulation Supplement (DFARS) to address requirements for DoD contractors to institute effective programs to prevent violations of law of war by contractor personnel authorized to accompany U.S. Armed Forces deployed outside the United States.

DATES: Comments on the proposed rule should be submitted in writing to the address shown below on or before March 10, 2008 to be considered in the formation of the final rule.