

would not have federalism implications under Executive Order 13132.

For the reasons discussed above, I certify that this proposed regulation (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) if promulgated, will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. A copy of the draft regulatory evaluation prepared for this action is contained in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption "ADDRESSES."

**List of Subjects in 14 CFR Part 39**

Air transportation, Aircraft, Aviation safety, Safety.

**The Proposed Amendment**

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) as follows:

**PART 39—AIRWORTHINESS DIRECTIVES**

1. The authority citation for part 39 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701.

**§ 39.13 [Amended]**

2. Section 39.13 is amended by adding the following new airworthiness directive:

**Boeing:** Docket 2001–NM–237–AD.

**Applicability:** Model 767–200 and –300 series airplanes, line numbers 1 through 793 inclusive, certificated in any category; equipped with door-mounted escape slide systems.

**Compliance:** Required as indicated, unless accomplished previously.

To prevent the escape slides and slide-rafts of the forward and mid-cabin entry and service doors from being too steep for evacuation in the event that the airplane rotates onto the aft fuselage into the extreme tip-back condition, accomplish the following:

**Replacement of Slide-Rafts**

(a) Within 72 months after the effective date of this AD, replace the applicable slide-rafts at the applicable door or doors, and do all other applicable actions including, but not limited to, changing the latches, and replacing or modifying the counterbalance assemblies, by accomplishing all applicable actions specified in the Accomplishment Instructions in Boeing Service Bulletin 767–25A0266, Revision 2, dated September 27, 2007.

**Modification of the Firing Cable**

(b) Within 72 months after the effective date of this AD, do a general visual inspection of the slide-raft(s) to determine if supplier part number (P/N) 5A3294–1, 5A3294–2, 5A3295–1, or 5A3295–3 is

installed (Boeing P/N S416T214–3, S416T214–4, S416T214–2, and S416T214–1, respectively). Do the inspection in accordance with the Accomplishment Instructions of Boeing Alert Service Bulletin 767–25A0395, Revision 1, dated January 25, 2007. A review of airplane maintenance records is acceptable in lieu of this inspection if the P/N of the slide-raft can be conclusively determined from that review.

(1) If no affected P/N is installed, no further action is required by this paragraph.

(2) If any affected P/N is installed, before further flight, lengthen the firing cable and test the valve of the inflation trigger system of the escape slide-raft in accordance with the Accomplishment Instructions of Boeing Alert Service Bulletin 767–25A0395, Revision 1, dated January 25, 2007.

**Note 1:** Boeing Alert Service Bulletin 767–25A0395, Revision 1, refers to Goodrich Service Bulletin 5A3294/5A3295–25–362, dated July 25, 2006, as an additional source of service information for lengthening the firing cable and testing the valve of the inflation trigger system of the escape slide-raft.

**Credit for Actions Accomplished Previously**

(c) Actions done before the effective date of this AD in accordance with the service bulletins listed in Table 1 of this AD are acceptable for compliance with the corresponding requirements of this AD.

TABLE 1.—PREVIOUS REVISIONS OF SERVICE BULLETINS

Boeing Alert Service Bulletin	Revision level	Date
767–25A0266 .....	1 .....	December 4, 2006.
767–25A0395 .....	Original .....	August 31, 2006.

**Alternative Methods of Compliance**

(d)(1) The Manager, Seattle Aircraft Certification Office (ACO), FAA, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

Issued in Renton, Washington, on June 5, 2008.

**Michael J. Kaszycki,**

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.  
[FR Doc. E8–13579 Filed 6–16–08; 8:45 am]

**BILLING CODE 4910–13–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG–149405–07]

RIN 1545–BH32

**Alternative Simplified Credit under Section 41(c)(5)**

**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 in this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the election and calculation of the alternative simplified credit under section 41(c)(5) of the

Internal Revenue Code (ASC). The regulations implement changes to the credit for increasing research activities under section 41 made by the Tax Relief and Health Care Act of 2006 and will affect certain taxpayers claiming the section 41 credit. 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 September 15, 2008. Outlines of topics to be discussed at the public hearing scheduled for September 25, 2008, must be received by September 4, 2008.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–149405–07), 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:LDP:PR (REG-149405-07), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-149405-07). The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, David Selig, (202) 622-3040; concerning submission of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Regina Johnson, (202) 622-7180 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

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 41. The temporary regulations provide guidance concerning the election and calculation of the alternative simplified credit under section 41(c)(5). The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these proposed regulations.

**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 also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. Although a substantial number of small entities may make an election under these regulations, any economic impact is minimal because an election under these regulations generally will simplify the calculation of the credit and may result in a benefit to the taxpayer. Accordingly, 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 Internal Revenue Code, these regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

**Comments and 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. All comments will be available for public inspection and copying. The IRS and the Treasury Department invite taxpayers to submit comments on the proposed regulations and issues relating to the election and calculation of the ASC under section 41(c)(5). In particular, the IRS and the Treasury Department encourage taxpayers to submit comments on the following issues:

Should the regulations allow a controlled group to make an election to use the ASC both for computation of the group credit and computation of every member's stand-alone entity credit, even if the ASC does not provide the greatest stand-alone entity credit?

If so, how should that election be made and by whom?

What relief should be made available to taxpayers that have used methodologies inconsistent with the short taxable year rules provided in these regulations on tax returns filed after the effective date of section 41(c)(5) and prior to the publication of these regulations?

A public hearing has been scheduled for September 25, 2008, at 10 a.m. in the IRS Auditorium, 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 by September 15, 2008, 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 September 4, 2008. 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 David Selig, Office of Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and the 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 entries in numerical order to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 1.41-8 also issued under 26 U.S.C. 41(c)(4)(B); Section 1.41-9 also issued under 26 U.S.C. 41(c)(5)(C); \* \* \*

**Par. 2.** Section 1.41-6 is amended by revising paragraphs (b)(1), (c)(2), (e) and (j) to read as follows:

**§ 1.41-6 Aggregation of expenditures.**

\* \* \* \* \*  
(b)(1) [The text of the proposed amendment to § 1.41-6(b)(1) is the same as the text of § 1.41-6T(b)(1) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*  
(c) \* \* \*  
(2) [The text of the proposed amendment to § 1.41-6(c)(2) is the same as the text of § 1.41-6T(c)(2) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*  
(e) [The text of the proposed amendment to § 1.41-6(e) is the same as the text of § 1.41-6T(e) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*  
(j) [The text of the proposed amendment to § 1.41-6(j) is the same as the text of § 1.41-6T(j) published elsewhere in this issue of the **Federal Register**.]

**Par. 3.** Section 1.41-8 is amended by revising paragraphs (b)(2), (b)(3), (b)(4) and (b)(5) to read as follows:

**§ 1.41-8 Alternative incremental credit.**

\* \* \* \* \*  
(b)(2) through (b)(5) [The text of proposed § 1.41-8(b)(2) through (b)(5) is

the same as the text of § 1.41–8T(b)(2) through (b)(5) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

**Par. 4.** Section 1.41–9 is added to read as follows:

**§ 1.41–9 Alternative simplified credit.**

[The text of proposed § 1.41–9 is the same as the text of § 1.41–9T (a) through (d) published elsewhere in this issue of the **Federal Register**.]

**Steven T. Miller,**

*Acting Deputy Commissioner for Services and Enforcement.*

[FR Doc. 08–1363 Filed 6–13–08; 11:51am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF AGRICULTURE**

**Forest Service**

**36 CFR Parts 223, 228, 261, 292, and 293**

**Regulatory Flexibility Act Assessment—Locatable Minerals Operations**

**AGENCY:** Forest Service, USDA.

**ACTION:** Notice of proposed rulemaking; request for comment.

**SUMMARY:** The Forest Service published in the **Federal Register** a proposed rule to revise the regulations for locatable minerals operations conducted on National Forest System lands. The proposed rule considered impacts to small entities under Executive Order 13272 and the Small Business Regulatory Enforcement Fairness Act of 1996 (SBREFA). However, the proposed rule did not make available nor seek comment on the small entities flexibility assessment. This notice allows for

review and seeks comment on the flexibility assessment.

**DATES:** Comments must be received, in writing, on or before July 17, 2008.

**ADDRESSES:** Send written comments to Forest Service, USDA, Attn: Director, Minerals and Geology Management (MGM) Staff, (2810), Mail Stop 1126, Washington, DC 20250–1125; by electronic mail to [36cfr228a@fs.fed.us](mailto:36cfr228a@fs.fed.us); by fax to (703) 605–1575. If comments are sent by electronic mail or by fax, the public is requested not to send duplicate written comments via regular mail. The public may inspect comments received on the proposed rule in the Office of the Director, MGM Staff, 5th Floor, Rosslyn Plaza Central, 1601 North Kent Street, Arlington, Virginia, on business days between the hours of 8:30 a.m. and 4 p.m. Those wishing to inspect comments are encouraged to call ahead at (703) 605–4646 to facilitate entry into the building.

**FOR FURTHER INFORMATION CONTACT:** Mike Doran, Minerals and Geology Management Staff, (208) 373–4132. Individuals who use telecommunication devices for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–877–8339 between 8 a.m. and 8 p.m., Eastern Standard Time, Monday through Friday.

Individuals who use telecommunication devices for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–877–8339 between 8 a.m. and 8 p.m., Eastern Standard Time, Monday through Friday.

**SUPPLEMENTARY INFORMATION:** The assessment follows.

**Description of Small Entities Affected**

The proposed rule (73 FR 15694, Mar. 25, 2008) would directly affect all exploration and mining companies. There are currently approximately 1,800 exploration and mining companies

operating on the National Forests. Seventy-five percent of these companies are considered small business with less than 500 employees. The size of these 1,260 small businesses range from one person to 499 employees. Total production ranges from zero production for exploration companies to few thousand dollars per year for very small mining to several million dollars per year for the larger mining companies. Most mining companies require at least 20–25 percent profit to survive mining’s volatile market.

**Economic Impacts on Small Entities**

Increased operating costs from the proposed rule to small exploration and mining companies is expected to be insignificant since the small entities are already working under the proposed rule through current direction and policy spelled out in the Forest Service manual and handbooks. The proposed rule codifies much of the existing direction and policy.

The most direct costs from the proposed regulations will come from how much time and money is spent on filling out and filing the required notice of intent, cessation of operations, or an operating plan. Table #1 records the 2007 annualized burden costs for an operator.

The United States Geological Survey (USGS) published earnings information pertaining to locatable mineral operations. That information can be found in the *Mineral Commodity Summaries 2007*. The USGS disclosed that the estimated “Average weekly earnings of production workers” for metal mining in 2006 was \$979. Based on 40 hours a week and on an 8-hour workday, the average hourly salary in the locatable mineral arena is about \$24.48. This rate is reflected in Table #1.

TABLE #1.—2007 ANNUALIZED BURDEN COSTS

Information collection	Number of respondents	Response frequency	Hour burden per collection	Total burden hours	Annualized costs @ \$24.48/hour	Cost per respondent
Plan of operations .....	319	1	12	3,828	\$93,709	\$293.76
Notice of intent .....	1,396	1	2	2,792	20,318	14.55
Cessation of operations .....	3	1	1	3	73	24.33

Each year the Forest Service surveys the regional offices to get an estimate of how many Plans of Operations and Notices of Intent were received. The latest figures indicate that 320 Plans of

Operations and 415 Notices of Intent were received in 2007. All of these plans and notices came from small entities.

Total estimated 2007 costs for small entities to comply with the information

collection was \$114,100. The estimated additional information collection costs for the proposed bonded notice are reflected in Table #2.