

**Compliance**

(e) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

**Certain Requirements of AD 2007-18-08****Hose Replacement**

(f) Within 330 flight hours or 7 months after October 11, 2007 (the effective date of AD 2007-18-08), whichever occurs first: Replace the flexible hoses installed in the slat anti-icing system with new hoses having part number (P/N) FAL1007, in accordance with the Accomplishment Instructions of Dassault Service Bulletin F10-313, Revision 1, dated May 10, 2006. Repeat the hose replacement thereafter at intervals not to exceed 700 flight cycles, except as provided by paragraph (h) of this AD.

(g) Replacement of a hose before October 11, 2007, in accordance with Dassault Service Bulletin F10-313, dated August 10, 2005, is acceptable for compliance with the requirements of paragraph (f) of this AD.

**New Requirements of This AD****New Repetitive Interval**

(h) As of the effective date of this AD, repeat the hose replacement required by paragraph (f) of this AD within 700 flight hours since the last replacement, or within 100 flight hours after the effective date of this AD, whichever occurs later, and thereafter at intervals not to exceed 700 flight hours.

**Alternative Methods of Compliance (AMOCs)**

(i)(1) The Manager, International Branch, ANM-116, FAA, ATTN: Tom Rodriguez, Aerospace Engineer, FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington 98057-3356; telephone (425) 227-1137; fax (425) 227-1149; has the authority to approve AMOCs for this AD, if requested using 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.

**Related Information**

(j) European Aviation Safety Agency airworthiness directive 2006-0114, dated May 10, 2006, also addresses the subject of this AD.

Issued in Renton, Washington, on June 8, 2008.

**Michael Kaszycki,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. E8-14575 Filed 6-26-08; 8:45 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG-143453-05]

RIN 1545-BE96

**Capital Costs Incurred To Comply With EPA Sulfur Regulations**

**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 under section 179B of the Internal Revenue Code (Code) relating to the deduction for qualified capital costs paid or incurred by a small business refiner to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA). The temporary regulations implement changes to the law made by the American Jobs Creation Act of 2004, the Energy Policy Act of 2005, and the Tax Technical Corrections Act of 2007. The text of those temporary 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 25, 2008. Outlines of topics to be discussed at the public hearing scheduled for October 28, 2008, at 10 a.m. must be received by September 22, 2008.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-143453-05), 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-143453-05), 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-143453-05). 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, Nicole Cimino, (202) 622-3110; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Oulwafunmilayo Taylor, (202) 622-7180 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Paperwork Reduction Act**

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by August 26, 2008. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the IRS, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information;

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collection of information in this proposed regulation is in section 1.179B-1T(d) and section 1.179B-1T(e). This information collected under section 1.179B-1T(d) relates to the election under section 179B(a) by a small business refiner to deduct a portion of the qualified capital costs paid or incurred. The information collected under section 1.179B-1T(e) relates to the election under section 179B(e) by a cooperative small business refiner to allocate all or some of its section 179B(a) deduction to its cooperative owners and to notify those cooperative owners of the allocated amount. This information will be used by the IRS for examination purposes. The collection of information is required to obtain a benefit. The likely respondents are small business refiners.

*Estimated total annual reporting burden:* 50 hours.

The estimated annual burden per respondent varies from .75 to 1.5 hours,

depending on individual circumstances, with an estimated average of 1 hour.

*Estimated number of respondents:* 50.

*Estimated frequency of responses:*

Annually.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

### Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR part 1 by adding regulations under section 179B of the Code. The temporary regulations contain rules relating to the deduction provided under section 179B for qualified costs paid or incurred by a small business refiner to comply with the highway diesel fuel sulfur control requirements of the EPA. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and 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 the collection of information in these regulations will not have a significant economic impact on a substantial number of small entities. This certification is based upon the fact, as discussed earlier in this preamble, that the amount of time necessary to record and retain the required information is estimated to average one hour for those taxpayers electing to deduct qualified capital costs and electing to allocate all or some of that deduction to certain owners. 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 has been submitted to the Chief Counsel for Advocacy of the Small Business

Administration for comment on its 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. The IRS and the Treasury Department specifically request comments on the clarity of the proposed rules and how they may be made easier to understand. All comments will be available for public inspection and copying.

A public hearing has been scheduled for October 28, 2008, beginning at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, all 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 written or electronic comments by September 25, 2008 and an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by September 22, 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 Nicole R. Cimino, 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 continues to read in part as follows:

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

**Par. 2.** Section 1.179B-1 is added to read as follows:

### § 1.179B-1 Deduction for capital costs incurred in complying with Environmental Protection Agency sulfur regulations.

[The text of this proposed § 1.179B-1 is the same as the text of § 1.179B-1T published elsewhere in this issue of the **Federal Register**].

**Kevin M. Brown,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E8-14708 Filed 6-26-08; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-151135-07]

RIN 1545-BH39

### Multiemployer Plan Funding Guidance; Hearing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of a public hearing on proposed rulemaking.

**SUMMARY:** This document provides notice of a public hearing on a notice of proposed rulemaking providing additional rules for certain multiemployer defined benefit plans that are in effect on July 16, 2006. These proposed regulations affect sponsors and administrators of, and participants in multiemployer plans that are in either endangered or critical status. These regulations are necessary to implement the new rules set forth in section 432 that are effective for plan years beginning after 2007. The proposed regulations reflect changes made by the Pension Protection Act of 2006.

**DATES:** The public hearing is being held on July 31, 2008, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by July 10, 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-151135-07), room 5203, Internal