

under section 6675 will not be imposed with respect to the claim. If a person claims an income tax credit under section 34 in lieu of a payment under section 6427(e) with respect to sales and uses of mixtures during a calendar quarter and the aggregate amount claimed as an income tax credit with respect to such sales and uses exceeds the amount allowed under § 48.6426-7(a)(2), the income tax rules related to assessing an underpayment of income tax liability apply. The section 6675 penalty for excessive claims with respect to fuels does not apply in the case of section 34 income tax credits. Similar rules apply to excessive claims under sections 34 or 6427 with respect to sales and uses of alternative fuel.

(c) *Payment computation for certain blenders—(1) In general.* This paragraph (c) applies to a blender for any calendar quarter in which the blender's entire tax liability under section 4081 is based solely on the volume of alcohol in alcohol fuel mixtures, biodiesel in biodiesel mixtures, renewable diesel in renewable diesel mixtures, or alternative fuel in alternative fuel mixtures. If this paragraph (c) applies for a calendar quarter, the blender may use the following procedure to determine the amount it may claim as an income tax credit under section 34 or a payment under section 6427(e) with respect to each mixture that it sells or uses during the quarter:

(i) First, determine the amount allowed under section 6426 as a credit on Form 720 by multiplying the volume of untaxed liquid used to produce the mixture by the tax imposed per gallon on the untaxed liquid.

(ii) Then, determine the total credit and payment allowable by multiplying the volume of untaxed liquid used to produce the mixture by the tax credit rate per gallon.

(iii) Then, subtract the amount determined in paragraph (c)(1)(i) of this section (the section 6426 credit amount) from the amount determined in paragraph (c)(1)(ii) of this section. This difference is the amount of the payment or income tax credit that may be claimed with respect to that mixture.

(2) *Example.* The following example illustrates the provisions of this paragraph (c):

(i) P is a biodiesel mixture producer.

P produces blended taxable fuel outside of the bulk transfer/terminal system by adding biodiesel that is agri-biodiesel to taxed diesel fuel. See §§ 48.4081-1(c)(1) and 48.4081-3(g). P has no § 4081 liability other than its liability as a blender on its sale of the biodiesel mixture. During the period August 1 through August 10 (at which time the tax rate on diesel fuel is \$0.244 per gallon and

the claim amount on agri-biodiesel is \$1.00 per gallon), P uses 5,000 gallons of agri-biodiesel to produce a biodiesel mixture. P determines that it may claim \$3,780 as a payment under section 6427(e) with respect to this mixture. P computes this amount by—

(A) Multiplying 5,000 (gallons of agri-biodiesel) × \$0.244 (tax imposed per gallon) = \$1,220;

(B) Multiplying 5,000 (gallons of agri-biodiesel) × \$1.00 (tax credit rate per gallon) = \$5,000; and

(C) Subtracting \$1,220 from \$5,000 = \$3,780.

(ii) On August 11, P files Form 8849 for the period August 1–August 10. To avoid an excessive claim, P limits the claim on Form 8849 to \$3,780 reporting 3,780 gallons of agri-biodiesel.

(iii) On Form 720 P reports liability for IRS No. 60(c) of \$1,220 (5,000 gallons × \$.244) and claims a credit on Schedule C for \$1,220 for period August 1–August 10, reporting on Schedule C 1,220 gallons of agri-biodiesel.

(d) *Effective/applicability date.* This section is applicable on and after the date these regulations are published as final regulations in the **Federal Register**.

**Kevin M. Brown,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E8-17270 Filed 7-28-08; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 26 and 301

[REG-147775-06]

RIN 1545-BH63

#### Regulations Under Section 2642(g); Hearing

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

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed rulemaking providing guidance under section 2642(g)(1). The proposed regulations describe the circumstances and procedures under which an extension of time will be granted under section 2642(g)(1). The proposed guidance affects individuals (or their estates) who failed to make a timely allocation of generation-skipping transfer (GST) exemption to a transfer, and individuals (or their estates) who failed to make a timely election under section 2632(b)(3) or (c)(5).

**DATES:** The public hearing, originally scheduled for August 5, 2008, at 10 a.m., is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at *Richard.A.Hurst@irscounsel.treas.gov*.

**SUPPLEMENTARY INFORMATION:** A notice of public hearing that appeared in the **Federal Register** on Thursday, April 17, 2008 (73 FR 20870), announced that a public hearing was scheduled for August 5, 2008, at 10 a.m., in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under sections 2642 and 9100 of the Internal Revenue Code.

The public comment period for these regulations expired on July 16, 2008. Outlines of topics to be discussed at the hearing were due on July 15, 2008. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of Friday, July 18, 2008, no one has requested to speak. Therefore, the public hearing scheduled for August 5, 2008, is cancelled.

**LaNita Van Dyke,**

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

[FR Doc. E8-17291 Filed 7-28-08; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### 45 CFR Parts 1385, 1386, 1387, and 1388

RIN 0970-AB11

#### Developmental Disabilities Program

**AGENCY:** Administration on Developmental Disabilities, Administration for Children and Families, HHS.

**ACTION:** Proposed rule; reopening of comment period.

**SUMMARY:** The Administration on Developmental Disabilities (ADD) reopens the public comment period on the proposed rule published in the **Federal Register** on April 10, 2008 (73 FR 19708) to propose clarifications and new requirements to implement the Developmental Disabilities Assistance and Bill of Rights Act of 2000 (DD Act of 2000). During the comment period there were instances when the electronic system was not available and individuals were having difficulties using the system. ADD is reopening the

comment period of the NPRM to ensure that all individuals have an opportunity to comment on the proposed rule. Also, the submission of comments electronically will now be through the OMB regulations Web site, [regulations.gov](http://www.regulations.gov), rather than ACF's regulations Web site.

**DATES:** Comments will be accepted through September 29, 2008.

**ADDRESSES:** Interested persons are invited to submit comments regarding this proposed rule to: Commissioner, Administration on Developmental Disabilities, Administration for Children and Families, 370 L'Enfant Promenade, SW., Mail Stop: HHH 405D, Washington, DC 20447. Persons may also transmit comments electronically via the internet at: <http://www.regulations.gov>. Electronic comments must include the full name, address, and organizational affiliation (if any) of the commenter. All comments and letters will be available for public inspection, Monday through Friday 7 a.m. to 4 p.m., at the address above, by calling (202) 690-5841 to set up an appointment and gain entry to the building. Electronically-submitted comments will be available for viewing immediately. To download an electronic version of the rule, access the OMB Web site <http://www.regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Elsbeth Porter Wyatt, Administration on Developmental Disabilities, telephone (202) 690-5841 (Voice). The TDD telephone number for the Administration on Developmental Disabilities is (202) 690-6415. These are not toll-free numbers. This document will be made available in alternative formats upon request.

Dated: July 22, 2008.

**Ann C. Agnew,**

*Executive Secretary to the Department.*

[FR Doc. E8-17296 Filed 7-28-08; 8:45 am]

**BILLING CODE 4194-01-P**

## DEPARTMENT OF THE INTERIOR

### Fish and Wildlife Service

#### 50 CFR Part 17

[FWS-R2-ES-2008-0060]; [1111-FY06-MO-B2]

#### Endangered and Threatened Wildlife and Plants; 90-Day Finding on a Petition To List the Tucson Shovel-Nosed Snake (*Chionactis occipitalis klauberi*) as Threatened or Endangered with Critical Habitat

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Notice of 90-day petition finding and initiation of status review.

**SUMMARY:** We, the U.S. Fish and Wildlife Service (Service), announce a 90-day finding on a petition to list the Tucson shovel-nosed snake (*Chionactis occipitalis klauberi*) as threatened or endangered under the Endangered Species Act of 1973, as amended (Act). We find that the petition presents substantial scientific or commercial information indicating that listing the Tucson shovel-nosed snake may be warranted. Therefore, with the publication of this notice, we are initiating a status review of the subspecies, and we will issue a 12-month finding to determine if listing the subspecies is warranted. To ensure that the status review of the Tucson shovel-nosed snake is comprehensive, we are soliciting scientific and commercial information regarding this subspecies.

**DATES:** To allow us adequate time to conduct a status review, we request that information be submitted on or before September 29, 2008.

**ADDRESSES:** You may submit information by one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *U.S. mail or hand-delivery:* Public Comments Processing, Attn: FWS-R2-ES-2008-0060, Division of Policy and Directives Management, U.S. Fish and Wildlife Service, 4401 N. Fairfax Drive, Suite 222, Arlington, VA 22203.

We will not accept e-mail or faxes. We will post all information received on <http://www.regulations.gov>. This generally means that we will post any personal information you provide us (see the Information Solicited section below for more details).

**FOR FURTHER INFORMATION CONTACT:** Steve Spangle, Field Supervisor, Arizona Ecological Services Office, 2321 West Royal Palm Drive, Suite 103, Phoenix, AZ 85021; telephone 602-242-0210; facsimile 602-242-2513. If you use a telecommunications device for the deaf (TDD), please call the Federal Information Relay Service (FIRS) at 800-877-8339.

#### SUPPLEMENTARY INFORMATION:

##### Information Solicited

When we make a finding that a petition presents substantial information indicating that listing a species may be warranted, we are required to promptly commence a review of the status of the species. To ensure that the status review is complete and based on the best

available scientific and commercial information, we are soliciting information on the status of the Tucson shovel-nosed snake. We request information from the public, other concerned governmental agencies, Tribes, the scientific community, industry, or any other interested parties concerning the status of the Tucson shovel-nosed snake. We are seeking information regarding the subspecies' historical and current status and distribution, its biology and ecology, its taxonomy (especially genetics of the subspecies), ongoing conservation measures for the subspecies and its habitat, and threats to either the subspecies or its habitat.

If we determine that listing the Tucson shovel-nosed snake is warranted, it is our intent to propose critical habitat to the maximum extent prudent and determinable at the time we would propose to list the subspecies. Therefore, with regard to areas within the geographical range currently occupied by the Tucson shovel-nosed snake, we also request data and information on what may constitute physical or biological features essential to the conservation of the subspecies, where these features are currently found, and whether any of these features may require special management considerations or protection. In addition, we request data and information regarding whether there are areas outside the geographical area occupied by the subspecies that are essential to the conservation of the subspecies. Please provide specific information as to what, if any, critical habitat should be proposed for designation, if the subspecies is proposed for listing, and why that proposed habitat meets the requirements of the Act.

Please note that comments merely stating support or opposition to the action under consideration without providing supporting information, although noted, will not be considered in making a determination, as section 4(b)(1)(A) of the Act directs that determinations as to whether any species is a threatened or endangered species must be made "solely on the basis of the best scientific and commercial data available." Based on the status review, we will issue a 12-month finding on the petition, as provided in section 4(b)(3)(B) of the Act.

You may submit your information concerning this finding by one of the methods listed in the **ADDRESSES** section. We will not consider submissions sent by e-mail or fax or to an address not listed in the **ADDRESSES** section.