

concentration, dose limits, or other threshold limits should trigger prompt remediation? Should the thresholds differ for soil versus groundwater contamination? For example, should the NRC screening criteria be used to establish threshold levels for soil contamination? Should the EPA's maximum contaminant levels be used for drinking water?

3. Should the NRC allow licensees to justify delaying remediation under certain conditions when the contaminant level exceeds the threshold limit? If yes, then what conditions should be used to justify a delayed remediation?

4. Should factors such as safety, operational impact, and cost be a basis for delaying remediation?

5. If the NRC implements a rule that allows licensees to analyze residual radioactivity to justify delaying remediation, then what should the licensee's analysis cover? For example, what kind of dose assessment, risk-assessments and/or cost-benefit analyses should be performed to justify delayed remediation? What other types of analyses are relevant?

6. If the NRC implements a rule that allows licensees to analyze residual radioactivity to justify delaying remediation, what role should the cost of prompt remediation versus remediation at the time of decommissioning play in the analysis?

7. If the NRC implements a rule that allows licensees to analyze residual radioactivity to justify delaying remediation, what standards or criteria should a licensee use to demonstrate to the NRC that a sufficient justification to delay remediation has been met?

8. Are there any other alternatives beyond those discussed in the Draft Proposed Technical Basis document that the NRC should have considered to address prompt remediation?

9. What other issues should the NRC staff consider in developing a technical basis for a rulemaking to address prompt remediation of residual radioactivity during site operations?

#### IV. Public Webinar

To facilitate the understanding of the public and other stakeholders of these issues and the submission of comments, the NRC staff has scheduled a public Webinar, from 1 p.m. to 5 p.m. (EDT). Webinar participants will be able to view the presentation slides prepared by the NRC and electronically submit comments over the Internet. Participants must register to participate in the Webinar. Registration information may be found in the meeting notice (ML111780802). The meeting notice can

also be accessed through the NRC's public Web site under the headings Public Meetings & Involvement > Public Meeting Schedule; see Web page <http://www.nrc.gov/public-involve/public-meetings/index.cfm>.

Additionally, the final agenda for the public Webinar and the Draft Proposed Technical Basis document will be posted no fewer than 10 days prior to the Webinar at this Web site. Those who are unable to participate via Webinar may also participate via teleconference. For details on how to participate via teleconference, please contact Sarah Achten; telephone: 301-415-6009; email: [sarah.achten@nrc.gov](mailto:sarah.achten@nrc.gov) or T.R. Rowe; telephone: 301-415-8008; email: [t.rowe@nrc.gov](mailto:t.rowe@nrc.gov).

Dated at Rockville, Maryland, this 8th day of July 2011.

For the Nuclear Regulatory Commission.

**Keith I. McConnell,**

*Deputy Director, Decommissioning and Uranium Recovery, Licensing Directorate, Division of Waste Management and Environmental Protection, Office of Federal and State Materials and Environmental Management Programs.*

[FR Doc. 2011-17913 Filed 7-15-11; 8:45 am]

**BILLING CODE 7590-01-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-126519-11]

RIN 1545-BK41

#### Determining the Amount of Taxes Paid for Purposes of the Foreign Tax Credit

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section in this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide guidance relating to the determination of the amount of taxes paid for purposes of the foreign tax credit. These regulations address certain highly structured arrangements that produce inappropriate foreign tax credit results. The text of those temporary regulations published in this issue of the **Federal Register** also serves as the text of these proposed regulations.

**DATES:** Written or electronic comments and requests for a public hearing must be received by October 17, 2011.

**ADDRESSES:** Send submissions to CC:PA:LPD:PR (REG-126519-11), room 5205, 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-126519-11), Courier's desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20044, or sent electronically, via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-126519-11).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Jeffrey P. Cowan, (202) 622-3850; concerning submissions of comments or a request for a public hearing, Oluwafunmilayo Taylor at (202) 622-7180.

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** contain amendments to the Income Tax Regulations (26 CFR part 1) which provide rules relating to the determination of the amount of taxes paid for purposes of the foreign tax credit. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations. The regulations affect individuals and corporations that claim direct and indirect foreign tax credits.

#### 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 has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f), these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic or written comments (a

signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person who timely submitted written comments. If a public hearing is scheduled, notice of the date, time, and place of the hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these regulations is Jeffrey P. Cowan of the Office of Chief Counsel (International). However, other personnel from the Treasury Department and the IRS 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 1.901-2 is amended by revising paragraphs (e)(5)(iii) and (iv) and adding paragraph (h)(3) to read as follows:

#### § 1.901-2 Income, war profits, or excess profits tax paid or accrued.

\* \* \* \* \*

(e) \* \* \*

(5) \* \* \*

(iii) through (iv)(B)(1)(ii) [The text of proposed § 1.901-2(e)(5)(iv)(B)(1)(iii) through (iv)(B)(1)(ii) is the same as the text of § 1.901-2T(e)(5)(iv)(B)(1)(iii) through (iv)(B)(1)(ii) published elsewhere in this issue of the **Federal Register**.]

(iii) [The text of proposed § 1.901-2(e)(5)(iv)(B)(1)(iii) is the same as the text of § 1.901-2T(e)(5)(iv)(B)(1)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(h) \* \* \*

(3) [The text of proposed § 1.901-2(h)(3) is the same as the text of § 1.901-2T(h)(3) published elsewhere in this issue of the **Federal Register**.]

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2011-17919 Filed 7-14-11; 8:45 am]

**BILLING CODE 4830-01-P**

#### DEPARTMENT OF VETERANS AFFAIRS

#### 38 CFR Part 3

**RIN 2900-AN33**

#### Claim-Related Documents or Supporting Evidence Not of Record

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Withdrawal of proposed rule.

**SUMMARY:** In a document published in the **Federal Register** on November 12, 2009, the Department of Veterans Affairs (VA) proposed to add a new section to its adjudication regulations to establish temporary VA procedures for when claimants allege the submission of claim-related documents or evidence in support of a claim during the time period of April 14, 2007, through October 14, 2008, when such documents or evidence are not of record in the official VA file.

**DATES:** The proposed rule published at 74 FR 58232 on November 12, 2009, is withdrawn as of July 18, 2011.

#### FOR FURTHER INFORMATION CONTACT:

Thomas J. Kniffen, Chief, Regulations Staff (211D), Compensation and Pension Service, Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461-9725. You may also request further information regarding this rulemaking at [CPRULEANDCOSTQUESTIONS.vbaco@va.gov](mailto:CPRULEANDCOSTQUESTIONS.vbaco@va.gov)

**SUPPLEMENTARY INFORMATION:** In response to Department of Veterans Affairs (VA) Office of Inspector General (OIG) audit findings of improper document handling and control, dated August 20, 2008, the Secretary of Veterans Affairs suspended all document-shredding activities effective October 14, 2008, and provided temporary claims-handling and document control procedures to all regional office (RO) personnel regarding veterans who allege that they submitted claim-related documents or evidence in support of a claim between April 14, 2007, through October 14, 2008, that are not of record in official VA files. The proposed rulemaking was initiated to codify the temporary claims-handling and document control procedures established by the Secretary.

Since October 14, 2008, VA has consistently conformed to scrupulous nationwide document control procedures established by the Secretary. Additionally, new claims-handling procedures were implemented to handle submissions that may have occurred within the time period August 14, 2007,

through October 14, 2008. These special procedures relaxed certain administrative claim submission requirements for claimants who asserted that they had submitted a claim or evidence during that period.

Specifically, procedures called for VA regional office personnel to recognize a claimant's or representative's assertion that a claim and/or supporting evidence had been previously submitted to VA during the 18-month window from April 14, 2007, to October 14, 2008. The procedures stated that VA would consider such a claim and/or evidence as though the claim and/or evidence was received on the date asserted by the claimant. The procedures provided specific instructions to VA regional office personnel on how to handle assertions of previously filed claims and/or evidence in favor of claimants where: (1) There was no record that the claim was received by VA, (2) VA adjudicated the claim based on a resubmission at a later date (i.e., a duplicate claim) because the first submittal was not retained, or (3) the claim was considered by VA based on an incomplete record because the supporting evidence or information was not added to the record. VA accordingly established effective dates or readjudicated claims based on claimants' assertions of previously filed claims and/or evidence during the 18-month period. The relaxed procedures were developed to ameliorate any loss of claims, information, or evidence that may have occurred as a result of inappropriate document disposal in VA regional offices during that period.

VA believes that it has addressed all allegations of document or evidence submissions from claimants who may have been affected by improper document handling and control during the period April 14, 2007, through October 14, 2008, and that VA is unlikely to receive any additional allegations of submissions during that time period. As we explained in the preamble to the notice of proposed rulemaking, if a submitted claim-related document or evidence is not of record in official VA files, a "veteran reasonably would have inquired about the document submission or would have been informed of its misplacement or destruction within 18 months from the asserted date of submission." 74 FR 58232 (Nov. 12, 2009). Because it has been over 30 months since October 2008, we do not anticipate any new allegations of submissions during the time period April 2007 to October 2008. Additionally, the notice of proposed rulemaking, published in November 2009, informed the public, including