

§ 1.6109-2 Tax return preparers furnishing identifying numbers for returns or claims for refund and related requirements.

(a) * * * (1) * * * For purposes of this section only, the terms *tax return* and *claim for refund of tax* include all tax forms submitted to the Internal Revenue Service unless specifically excluded by the Internal Revenue Service in other appropriate guidance.

(d)(1) Beginning after December 31, 2010, all tax return preparers must have a preparer tax identification number or other prescribed identifying number that was applied for and received at the time and in the manner, including the payment of a user fee, as may be prescribed by the Internal Revenue Service in forms, instructions, or other appropriate guidance.

(2) Except as provided in paragraph (h) of this section, to obtain a preparer tax identification number or other prescribed identifying number, a tax return preparer must be one of the following:

- (i) An attorney;
- (ii) A certified public accountant;
- (iii) An enrolled agent;
- (iv) A registered tax return preparer authorized to practice before the Internal Revenue Service under 31 U.S.C. 330 and the regulations thereunder;
- (v) An individual 18 years of age or older who is supervised, in the manner the Internal Revenue Service prescribes in forms, instructions, or other appropriate guidance, as a tax return preparer by an attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, or enrolled actuary authorized to practice before the Internal Revenue Service under 31 U.S.C. 330 and the regulations thereunder; or

(vi) An individual 18 years of age or older who certifies that the individual is a tax return preparer exclusively with respect to tax returns and claims for refund of tax that are not covered, at the time the tax return preparer applies for or renews the number, by a minimum competency examination prescribed by the Internal Revenue Service in forms, instructions, or other appropriate guidance. An individual must comply with any requirements at the time and in the manner that the Internal Revenue Service may prescribe in forms, instructions, or other appropriate guidance.

(f) As may be prescribed in forms, instructions, or other appropriate guidance, the Internal Revenue Service may conduct a Federal tax compliance

check and a suitability check on a tax return preparer who applies for or renews a preparer tax identification number or other prescribed identifying number.

(h) The Internal Revenue Service, through forms, instructions, or other appropriate guidance, may prescribe exceptions to the requirements of this section, including the requirement that an individual be authorized to practice before the Internal Revenue Service before receiving a preparer tax identification number or other prescribed identifying number, as necessary in the interest of effective tax administration.

(i) *Effective/applicability date.* Paragraph (a)(1) of this section applies to tax returns and claims for refund filed after December 31, 2008, except the last sentence of paragraph (a)(1), which applies to tax returns and claims for refund filed on or after the date that final regulations are published in the **Federal Register**. Paragraph (a)(2)(i) of this section applies to tax returns and claims for refund filed on or before December 31, 2010. Paragraph (a)(2)(ii) of this section applies to tax returns and claims for refund filed after December 31, 2010. Paragraph (d)(1) of this section applies to tax return preparers after December 31, 2010. Paragraph (d)(2) of this section applies to tax return preparers on or after the date that final regulations are published in the **Federal Register**. Paragraph (e) of this section applies after September 30, 2010. Paragraph (f) of this section applies on or after the date that final regulations are published in the **Federal Register**. Paragraphs (g) and (h) of this section apply after September 30, 2010.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 180

[EPA-HQ-OPP-2010-0048; FRL-9335-3]

Receipt of a Pesticide Petition Filed for Temporary Tolerance Exemption for Residues of Prohydrojasmon in or on Various Commodities

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice of filing of petition and request for comment.

SUMMARY: This document announces the Agency's receipt of an initial filing of a pesticide petition requesting the amendment of regulations for residues of pesticide chemicals in or on various commodities.

DATES: Comments must be received on or before March 16, 2012.

ADDRESSES: Submit your comments, identified by docket identification (ID) number EPA-HQ-OPP-2010-0048 and the pesticide petition number (PP), by one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.

- *Mail:* Office of Pesticide Programs (OPP) Regulatory Public Docket (7502P), Environmental Protection Agency, 1200 Pennsylvania Ave. NW., Washington, DC 20460-0001.

- *Delivery:* OPP Regulatory Public Docket (7502P), Environmental Protection Agency, Rm. S-4400, One Potomac Yard (South Bldg.), 2777 S. Crystal Dr., Arlington, VA. Deliveries are only accepted during the Docket Facility's normal hours of operation (8:30 a.m. to 4 p.m., Monday through Friday, excluding legal holidays). Special arrangements should be made for deliveries of boxed information. The Docket Facility telephone number is (703) 305-5805.

Instructions: Direct your comments to docket ID number EPA-HQ-OPP-2010-0048 and the pesticide petition number (PP). EPA's policy is that all comments received will be included in the docket without change and may be made available on-line at <http://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 email. The www.regulations.gov Web site 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 email comment directly to EPA without going through www.regulations.gov, your email address will be automatically captured and included as part of the comment that is placed in the 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 docket are listed in the docket index available at <http://www.regulations.gov>. Although listed in the index, some information is not publicly available, e.g., 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 in the electronic docket at <http://www.regulations.gov>, or, if only available in hard copy, at the OPP Regulatory Public Docket in Rm. S-4400, One Potomac Yard (South Bldg.), 2777 S. Crystal Dr., Arlington, VA. The hours of operation of this Docket Facility are from 8:30 a.m. to 4 p.m., Monday through Friday, excluding legal holidays. The Docket Facility telephone number is (703) 305-5805.

FOR FURTHER INFORMATION CONTACT: Gina Burnett, Biopesticides and Pollution Prevention Division (7511P), Office of Pesticide Programs, Environmental Protection Agency, 1200 Pennsylvania Ave. NW., Washington, DC 20460-0001; telephone number: (703) 605-0513; email address: burnett.gina@epa.gov.

SUPPLEMENTARY INFORMATION:

I. General Information

A. Does this action apply to me?

You may be potentially affected by this action if you are an agricultural producer, food manufacturer, or pesticide manufacturer. Potentially affected entities may include, but are not limited to:

- Crop production (NAICS code 111).
- Animal production (NAICS code 112).
- Food manufacturing (NAICS code 311).
- Pesticide manufacturing (NAICS code 32532).

This listing is not intended to be exhaustive, but rather provides a guide for readers regarding entities likely to be affected by this action. Other types of entities not listed in this unit could also be affected. The North American Industrial Classification System (NAICS) codes have been provided to assist you and others in determining whether this action might apply to certain entities. If you have any questions regarding the applicability of this action to a particular entity, consult

the person listed under **FOR FURTHER INFORMATION CONTACT**.

B. What should I consider as I prepare my comments for EPA?

1. **Submitting CBI.** Do not submit this information to EPA through [regulations.gov](http://www.regulations.gov) or email. Clearly mark the part or all of the information that you claim to be CBI. For CBI information in a disk or CD-ROM that you mail to EPA, mark the outside of the disk or CD-ROM as CBI and then identify electronically within the disk or CD-ROM the specific information that is claimed as CBI. In addition to one complete version of the comment that includes information claimed as CBI, a copy of the comment that does not contain the information claimed as CBI must be submitted for inclusion in the public docket. Information so marked will not be disclosed except in accordance with procedures set forth in 40 CFR part 2.

2. **Tips for preparing your comments.** When submitting comments, remember to:

- i. Identify the document by docket ID number and other identifying information (subject heading, **Federal Register** date and page number).
- ii. Follow directions. The Agency may ask you to respond to specific questions or organize comments by referencing a Code of Federal Regulations (CFR) part or section number.
- iii. Explain why you agree or disagree; suggest alternatives and substitute language for your requested changes.
- iv. Describe any assumptions and provide any technical information and/or data that you used.
- v. If you estimate potential costs or burdens, explain how you arrived at your estimate in sufficient detail to allow for it to be reproduced.
- vi. Provide specific examples to illustrate your concerns and suggest alternatives.
- vii. Explain your views as clearly as possible, avoiding the use of profanity or personal threats.
- viii. Make sure to submit your comments by the comment period deadline identified.

3. **Environmental justice.** EPA seeks to achieve environmental justice, the fair treatment and meaningful involvement of any group, including minority and/or low-income populations, in the development, implementation, and enforcement of environmental laws, regulations, and policies. To help address potential environmental justice issues, the Agency seeks information on any groups or segments of the population who, as a result of their location, cultural practices, or other

factors, may have atypical or disproportionately high and adverse human health impacts or environmental effects from exposure to the pesticides discussed in this document, compared to the general population.

II. What action is the agency taking?

EPA is announcing receipt of a pesticide petition filed under section 408 of the Federal Food, Drug, and Cosmetic Act (FFDCA), 21 U.S.C. 346a, requesting the modification of a regulation in 40 CFR part 180 for residues of pesticide chemicals in or on various food commodities. The Agency is taking public comment on the request before responding to the petitioner. EPA is not proposing any particular action at this time. EPA has determined that the pesticide petition described in this document contains data or information prescribed in FFDCA section 408(d)(2); however, EPA has not fully evaluated the sufficiency of the submitted data at this time or whether the data supports granting of the pesticide petition. After considering the public comments, EPA intends to evaluate whether and what action may be warranted. Additional data may be needed before EPA can make a final determination on this pesticide petition.

Pursuant to 40 CFR 180.7(f), a summary of the petition that is the subject of this document, prepared by the petitioner, is included in a docket EPA has created for this rulemaking. The docket for this petition is available on-line at <http://www.regulations.gov>.

As specified in FFDCA section 408(d)(3), (21 U.S.C. 346a(d)(3)), EPA is publishing notice of the petition so that the public has an opportunity to comment on this request for the modification of regulations for residues of pesticides in or on food various commodities. Further information on the petition may be obtained through the petition summary referenced in this unit.

Amended Tolerance Exemption

PP 1G7947. (EPA-HQ-OPP-2010-0048). Fine Agrochemicals, Ltd., c/o SciReg, Inc., 12733 Director's Loop, Woodbridge, VA 22192, requests to amend an exemption from the requirement of a tolerance in 40 CFR 180.1299 for residues of the plant growth regulator Prohydrojasmon (PDJ) when used on red apple varieties pre-harvest in accordance with good agricultural practices. The amendment will extend the temporary tolerance by 2 years and expand the tolerance for residues of PDJ on grape varieties when used pre-harvest in accordance with good agricultural practices. An

analytical method for residues is not applicable. It is expected that, when used as proposed, prohydrojasmon will not result in residues that are of toxicological concern.

List of Subjects in 40 CFR Part 180

Environmental protection, Agricultural commodities, Feed additives, Food additives, Pesticides and pests, Reporting and recordkeeping requirements.

Dated: February 2, 2012.

Keith Matthews,

Director, Biopesticides and Pollution Prevention Division, Office of Pesticide Programs.

[FR Doc. 2012-3422 Filed 2-14-12; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 280 and 281

[EPA-HQ-UST-2011-0301; FRL-9631-6]

RIN 2050-AG46

Revising Underground Storage Tank Regulations—Revisions to Existing Requirements and New Requirements for Secondary Containment and Operator Training

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule; extension of comment period.

SUMMARY: EPA is extending the public comment period for the proposed changes to the 1988 underground storage tank (UST) technical, financial responsibility, and state program approval regulations published in the **Federal Register** on November 18, 2011 (76 FR 71708) (FRL-9485-5). These changes establish federal requirements that are similar to key portions of the Energy Policy Act of 2005; they also update certain 1988 UST regulations. Proposed changes include: Adding secondary containment requirements for new and replaced tanks and piping; adding operator training requirements; adding periodic operation and maintenance requirements for UST systems; removing certain deferrals; adding new release prevention and detection technologies; updating codes of practice; making editorial and technical corrections; and updating state program approval requirements to incorporate these new changes. These changes will likely protect human health and the environment by increasing the number of prevented UST releases and quickly detecting them, if

they occur. This document extends the comment period for 60 days, from February 16, 2012 until April 16, 2012.

DATES: Comments must be received on or before April 16, 2012.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-HQ-UST-2011-0301, by one of the following methods:

- *www.regulations.gov*: Follow the on-line instructions for submitting comments.
- *Email*: mcdermott.elizabeth@epa.gov.
- *Mail*: EPA Docket Center (EPA/DC), Docket ID No. EPA-HQ-OPA-2009-0880, Mail Code 2822T, 1200 Pennsylvania Ave. NW., Washington, DC 20460. In addition, please mail a copy of your comments on the information collection provisions to the Office of Information and Regulatory Affairs, Office of Management and Budget (OMB), Attn: Desk Officer for EPA, 725 17th St. NW., Washington, DC 20503.

• *Hand Delivery*: EPA Docket Center (EPA/DC), EPA West, Room 3334, 1301 Constitution Ave. NW., Washington DC 20460. Attention Docket ID No. EPA-HQ-UST-2011-0301. 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-HQ-UST-2011-0301. 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 email. The *www.regulations.gov* Web site 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 email comment directly to EPA without going through *www.regulations.gov* your email 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. For additional information about EPA's public docket, visit the EPA Docket Center homepage at <http://www.epa.gov/epahome/dockets.htm>.

Docket: All documents in the docket are listed in the *www.regulations.gov* index. Although listed in the index, some information is not publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available either electronically in *www.regulations.gov* or in hard copy at the Docket, EPA/DC, EPA West, Room 3334, 1301 Constitution Ave. NW., Washington, DC. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566-1744, and the telephone number for the EPA Docket Center (EPA/DC) is (202) 566-0276.

FOR FURTHER INFORMATION CONTACT: Elizabeth McDermott, OSWER/OUST (5401P), Environmental Protection Agency, 1200 Pennsylvania Avenue NW., Washington, DC 20460; telephone number: 703-603-7175; email address: mcdermott.elizabeth@epa.gov.

SUPPLEMENTARY INFORMATION: This document extends the public comment period established in the **Federal Register** on November 18, 2011. In that document EPA proposed changes that establish federal requirements that are similar to key portions of the Energy Policy Act of 2005; they also update certain 1988 UST regulations. Several potential commenters requested an extension to the comment period. EPA is hereby extending the comment period, which was set to end on February 16, 2012, to April 16, 2012. To submit comments, please follow the detailed instructions as provided under **ADDRESSES**. If you have questions, consult the individual listed under **FOR FURTHER INFORMATION CONTACT**.

List of Subjects

40 CFR Part 280

Environmental protection, Administrative practice and procedures, Confidential business information, Groundwater, Hazardous materials, Petroleum, Reporting and recordkeeping requirements, Underground storage