

is used to determine whether a complex contract is a section 871(m) transaction. These proposed regulations also provide guidance to qualified derivatives dealers. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the final and temporary regulations explains the temporary regulations and these proposed regulations. The regulations affect nonresident alien individuals, foreign corporations, and withholding agents.

Special Analyses

Certain IRS regulations, including this one, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory impact 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 Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the ADDRESSES heading. The Treasury Department and the IRS request comments on all aspects of the proposed rules. All comments will be available at www.regulations.gov or upon request.

A public hearing has been scheduled for January 15, 2016, beginning at 10 a.m. in the Auditorium of the 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 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 an outline of the topics to

be discussed and the time to be devoted to each topic by December 17, 2015. Submit a signed paper or electronic copy of the outline as prescribed in this preamble under the ADDRESSES heading. 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 authors of these regulations are D. Peter Merkel and Karen Walny 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 \* \* \* § 1.871-15 also issued under 26 U.S.C. 871(m). \* \* \*

■ Par. 2. Section 1.871-15 is amended by revising paragraph (c)(2)(vi) and paragraph (h) to read as follows:

§ 1.871-15 Treatment of dividend equivalents.

(c) \* \* \* (2) \* \* \*

(iv) [The text of the proposed amendments to § 1.871-15(c)(2)(iv) is the same as the text of § 1.871-15T(c)(2)(iv) published elsewhere in this issue of the Federal Register.]

(h) [The text of the proposed amendments to § 1.871-15(h) is the same as the text of § 1.871-15T(h) published elsewhere in this issue of the Federal Register.]

(q) [The text of the proposed amendments to § 1.871-15(q) is the same as the text of § 1.871-15T(q) published elsewhere in this issue of the Federal Register.]

■ Par. 3. Section 1.1441-1 is amended by revising paragraph (e)(3)(vii) and paragraph (e)(6) to read as follows:

§ 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(e) \* \* \* (3) \* \* \* (ii) \* \* \*

(E) [The text of the proposed amendments to § 1.1441-1(e)(3)(ii)(E) is the same as the text of § 1.1441-1T(e)(3)(ii)(E) published elsewhere in this issue of the Federal Register.]

(5) [The text of the proposed amendments to § 1.1441-1(e)(5) is the same as the text of § 1.1441-1T(e)(5) published elsewhere in this issue of the Federal Register.]

(6) [The text of the proposed amendments to § 1.1441-1(e)(6) is the same as the text of § 1.1441-1T(e)(6) published elsewhere in this issue of the Federal Register.]

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2015-21753 Filed 9-17-15; 8:45 am]

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DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Parts 7 and 75

[Docket No. MSHA-2013-0033]

RIN 1219-AB79

Refuge Alternatives for Underground Coal Mines

AGENCY: Mine Safety and Health Administration, Labor.

ACTION: Notice of public meeting; reopening of record.

SUMMARY: The Mine Safety and Health Administration (MSHA) will hold a public meeting to gather information on issues and options relevant to miners' escape and refuge. This meeting will supplement the information already received in response to the Agency's Request for Information on Refuge Alternatives for Underground Coal Mines. This meeting provides coal mine operators, coal miners, manufacturers, academia and other interested stakeholders an opportunity to provide information concerning two critical issues: Impediments to the use of built-in-place refuges and enhanced two-way voice communication when using escape breathing devices. This meeting also invites stakeholders to provide input on the current state of refuges in use and recent research and new

technology that may lead to the development of a new generation of refuges. MSHA also is reopening the record for public comment.

**DATES:** The public meeting will be held on October 19, 2015. All written submissions or responses for the record, including relevant data and information, must be received by midnight Eastern Standard Time on November 16, 2015.

**ADDRESSES:** The public meeting will be held at MSHA's National Mine Health and Safety Academy, 1301 Airport Road, Beaver, West Virginia 25813-9426.

Requests to speak or make a presentation at the meeting may be made to Leah Davis at 202-693-9440 or by one of the following methods:

- *Fax:* 202-693-9441.
- *Electronic Mail:* [davis.leah@dol.gov](mailto:davis.leah@dol.gov).
- *Mail:* MSHA, Office of Standards, Regulations, and Variances, 201 12th Street South, Suite 4E401, Arlington, Virginia 22202-5452.

**Instructions:** All submissions must include RIN 1219-AB79 or Docket No. MSHA-2013-0033. Do not include personal information that you do not want publicly disclosed; MSHA will post all submissions without change to <http://www.regulations.gov>, including any personal information provided.

For additional instructions for participation in the public meeting, see the **SUPPLEMENTARY INFORMATION** section of this notice.

**Docket:** For access to the docket to read comments received, go to <http://www.regulations.gov> or <http://www.msha.gov/currentcomments.asp>. To read background documents, go to <http://www.regulations.gov>. Review the docket in person at MSHA, Office of Standards, Regulations, and Variances, 201 12th Street South, Suite 4E401, Arlington, Virginia, between 9:00 a.m. and 5:00 p.m. Monday through Friday, except Federal holidays. Sign in at the receptionist's desk in Suite 4E401.

**Email Notification:** To subscribe to receive an email notification when MSHA publishes rules, program information, instructions, or policy, in the **Federal Register**, go to <http://www.msha.gov/subscriptions/subscribe.aspx>.

**FOR FURTHER INFORMATION CONTACT:** Sheila A. McConnell, Acting Director, Office of Standards, Regulations, and Variances, MSHA, at [mccconnell.sheila.a@dol.gov](mailto:mccconnell.sheila.a@dol.gov) (email), 202-693-9440 (voice), or 202-693-9441 (facsimile). These are not toll-free numbers.

**SUPPLEMENTARY INFORMATION:**

### I. Public Meeting

MSHA invites coal mine operators, coal miners, equipment manufacturers, academia, and the public to provide information on the current state of refuge alternatives, particularly on the challenges related to the use of built-in-place refuges, and enhancing voice communication when using escape breathing devices. MSHA especially invites coal miners and operators of small underground coal mines to participate.

The information from this meeting will supplement comments to the Agency's Request for Information and research from the National Institute for Occupational Safety and Health (NIOSH). This meeting will focus on four primary issues: Challenges related to built-in-place refuges; miners communicating while using breathing devices during escape; advantages and disadvantages of self-contained breathing apparatus (SCBA) with refill stations as an escape strategy; and the scope and status of new technology or recent research related to the installation and use of built-in-place refuges.

The public meeting will be held in the auditorium at MSHA's National Mine Health and Safety Academy on October 19, 2015, beginning with registration at 1 p.m. and concluding at 5 p.m. or when the last speaker has spoken.

The meeting will be conducted in an informal manner. Presenters and attendees may provide written information to the court reporter for inclusion in the rulemaking record. MSHA will make the transcript of the meeting available on [www.regulations.gov](http://www.regulations.gov) and on the Agency's Web site at <http://www.msha.gov/tscripts.htm> and include it in the rulemaking record.

### II. Background

Continued development of refuge equipment and technology is expected to enhance the effectiveness of refuges and improve miners' chances of surviving a mine emergency when escape is impossible. Since the refuge alternatives rule became effective on March 2, 2009, stakeholders have gained experience, and research has led to some technological advancements and innovations. To benefit from this experience and research, on August 8, 2013, MSHA published a Request for Information (RFI) in the **Federal Register** (78 FR 48593) asking for data, comments, and information on issues and options that may present alternative or even more effective solutions for miners' survival during underground

coal mine emergencies than the protections provided by the existing rule.

In response to requests, MSHA extended the comment period four times to give interested parties additional time to review research reports from NIOSH and other relevant information and provide substantive comments. The comment period closed on April 2, 2015.

### III. Questions and Issues for Discussion

#### A. Built-In-Place Refuge Alternatives

In its report, "Facilitating the Use of Built-In-Place Refuge Alternatives in Mines," RI 9698, NIOSH makes recommendations on the use of built-in-place shelters, as a type of refuge with a superior environment when compared to tent and steel pre-fabricated structures. The report addresses three issues: (1) Locating built-in-place refuges further from the face than the 1,000-foot limit required under the existing standard; (2) providing a consistent process for the design and approval of refuge stoppings; and (3) delivering a reliable supply of clean, breathable air to a built-in-place refuge. NIOSH recommends allowing operators to locate built-in-place refuges further than 1,000 feet from the face, but only if the refuges:

- Provide a constant supply of air into the refuge via either a protected compressed air line or a borehole from the surface.
- Provide a minimum of 85 cubic feet of space per occupant.
- Maintain the interior of the refuge under positive pressure when not in use to ensure that the refuge contains breathable air immediately on entry and to keep contaminated air from entering the refuge when miners enter.

MSHA invites comments and information on the following issues:

1. How would MSHA's acceptance of built-in-place refuges located further from the face and meeting the above criteria affect your decision on whether or not to install a built-in-place refuge? Discuss the relative merits of location versus design and performance. Please comment on the advantages and disadvantages of NIOSH's recommended approach for built-in-place refuges; the feasibility of installing built-in-place shelters in different mine settings; the risks related to a refuge location that is further away from the working face; and the benefits of a built-in-place refuge's environment and performance characteristics.

2. Discuss the advantages and disadvantages of the following methods of providing breathable air in refuges:

Using supplied air from the surface versus using air from cylinders stored underground; or delivering surface-supplied air through a borehole directly into a built-in-place refuge versus compressed air lines run through the mine.

3. Discuss options for piping air over several miles through a mine to provide a clean air supply and sufficient air pressure to a built-in-place refuge when a borehole directly into the refuge is unavailable. What issues remain to be addressed for the protection of piping used to provide compressed air to a refuge?

4. What are the risks and benefits to miners' safety, if any, if a constant air supply from the surface is provided to a refuge and exhausted from the refuge into the mine, as opposed to exhausting to the surface?

5. What are the advantages and disadvantages of using SCBAs with refill stations as compared to using SCSRs with caches in escapeways?

6. Discuss and describe new and improved technology for built-in-place refuges' designs. What is the impact of these designs on the cost of built-in-place refuges? For example, would a moveable wall or other modular design make the use of a built-in-place refuge more feasible and economical?

#### *B. Miners' Ability To Communicate During Escape*

Miners' ability to communicate with each other can be critical during mine emergencies. Under existing rules, miners use self-contained self-rescue (SCSR) escape respirators that have a mouthpiece. A self-contained breathing apparatus (SCBA) has a full-face respirator mask. Miners must remove the mouthpiece of an SCSR to speak, or remove the full-face respirator mask of an SCBA to communicate clearly. These actions expose miners to deadly gases in the mine atmosphere.

7. Discuss the challenges associated with providing two-way communication when using escape SCBAs or SCSRs. What technologies, such as voice amplifiers or wireless communication systems, are available for escape SCBAs or SCSRs that can enhance voice communication among miners?

8. Discuss how this technology can be integrated with a mine's two-way post-accident communication system.

MSHA will accept written responses, data, and information for the record from any interested party, including

those not participating in the public meeting, through November 16, 2015.

**Joseph A. Main,**

*Assistant Secretary of Labor for Mine Safety and Health.*

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## **ENVIRONMENTAL PROTECTION AGENCY**

### **40 CFR Part 52**

**[EPA-R04-OAR-2014-0904; FRL-9934-26-Region 4]**

#### **Air Plan Approval; TN; Reasonably Available Control Measures and Redesignation for the TN Portion of the Chattanooga 1997 Annual PM<sub>2.5</sub> Nonattainment Area**

**AGENCY:** Environmental Protection Agency.

**ACTION:** Proposed rule; supplemental.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing two separate but related actions pertaining to the Tennessee portion of the Chattanooga nonattainment area for the 1997 annual fine particulate matter (PM<sub>2.5</sub>) national ambient air quality standards (NAAQS) (hereinafter referred to as the "Chattanooga TN-GA-AL Area" or "Area"). First, EPA is proposing to approve the portion of the attainment plan state implementation plan (SIP) revision submitted by the State of Tennessee, through the Tennessee Department of Environment and Conservation (TDEC), on October 15, 2009, that addresses reasonably available control measures (RACM), including reasonably available control technology (RACT), for the Tennessee portion of the Area. EPA is not proposing to act on the portions of the SIP revision that are unrelated to RACM. Second, EPA is supplementing the Agency's March 27, 2015, proposed approval of Tennessee's November 13, 2014, redesignation request for the Tennessee portion of the Area by proposing that approval of the RACM portion of the aforementioned SIP revision satisfies the applicable RACM requirements for redesignation under the Clean Air Act (CAA or Act).

**DATES:** Comments must be received on or before October 9, 2015.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R04-OAR-2014-0904, by one of the following methods:

1. *www.regulations.gov*: Follow the on-line instructions for submitting comments.

2. *Email*: R4-ARMS@epa.gov.

3. *Fax*: (404) 562-9019.

4. *Mail*: "EPA-R04-OAR-2014-0904," Air Regulatory Management Section, Air Planning and Implementation Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW., Atlanta, Georgia 30303-8960.

5. *Hand Delivery or Courier*: Lynora Benjamin, Chief, Air Regulatory Management Section, Air Planning and Implementation Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW., Atlanta, Georgia 30303-8960. Such deliveries are only accepted during the Regional Office's normal hours of operation. The Regional Office's official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.

*Instructions:* Direct your comments to Docket ID No. EPA-R04-OAR-2014-0904. 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 through *www.regulations.gov* or email, information that you consider to be CBI or otherwise protected. 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*.