and wife does not include couples who have entered into such a relationship, and the term marriage does not include such relationships.

(d) Effective/applicability date. The rules of this section apply to taxable years ending on or after the date of publication of the Treasury decision adopting these rules as final regulation in the **Federal Register**.

John M. Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2015–26890 Filed 10–21–15; 4:15 pm]
BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R10-OAR-2014-0562: FRL-9935-47-Region 10]

Approval and Promulgation of Implementation Plans; Oregon: Lane Regional Air Protection Agency Open Burning Rules and Oregon Department of Environmental Quality Enforcement Procedures

AGENCY: Environmental Protection Agency.

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve into Oregon's State Implementation Plan (SIP) a submittal from the Oregon Department of Environmental Quality (ODEQ) dated July 7, 2014, containing revisions to the Lane Regional Air Protection Agency's (LRAPA) open burning rules adopted on March 14, 2008. The revised LRAPA open burning rules make clarifications and provide for additional controls of open burning activities in Lane County, would reduce particulate emissions in Lane County, and would strengthen Oregon's SIP. The EPA is also proposing to approve a submittal from the ODEQ dated June 30, 2014, to update Oregon Administrative Rules (OAR) that relate to procedures in contested cases (appeals), enforcement procedures, and civil penalties. The EPA is proposing to approve most of the submitted provisions because the revisions clarify and strengthen the SIP and are consistent with the Clean Air Act (CAA). The EPA is not proposing to approve certain provisions of the submitted rules that do not relate to the requirements for SIPs under section 110 of the CAA. Finally, the EPA is proposing to correct the SIP pursuant to the authority of section 110(k)(6) of the CAA to remove certain provisions

previously approved by the EPA that do not relate to the requirements for SIPs under section 110 of the CAA.

DATES: Comments must be received on or before November 23, 2015.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R10-OAR-2014-0562, by any of the following methods:

- Federal eRulemaking Portal http://www.regulations.gov: Follow the on-line instructions for submitting comments.
- Email: R10-Public_Comments@ epa.gov
- *Mail*: Mr. Keith Rose, U.S. EPA Region 10, Office of Air, Waste and Toxics, AWT–150, 1200 Sixth Avenue, Suite 900, Seattle, WA 98101
- Hand Delivery/Courier: U.S. EPA Region 10, 1200 Sixth Avenue, Suite 900, Seattle, WA 98101. Attention: Keith Rose, Office of Air, Waste and Toxics, AWT–150. Such deliveries are only accepted during normal hours of operation, and special arrangements should be made for deliveries of boxed information.

Please see the direct final rule which is located in the Rules section of this **Federal Register** for detailed instructions on how to submit comments.

FOR FURTHER INFORMATION CONTACT:

Keith Rose at telephone number: (206) 553–1949, email address: rose.keith@epa.gov, or the above EPA, Region 10 address.

SUPPLEMENTARY INFORMATION: For further information, please see the direct final action, of the same title, which is located in the Rules section of this Federal Register. The EPA is simultaneously approving the State's SIP revision as a direct final rule without prior proposal because the EPA views this as a noncontroversial SIP revision and anticipates no adverse comments. A detailed rationale for the approval is set forth in the preamble to the direct final rule. If the EPA receives no adverse comments, the EPA will not take further action on this proposed rule.

If the EPA receives adverse comments, the EPA will withdraw the direct final rule and it will not take effect. The EPA will address all public comments in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time. Please note that if we receive adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule,

the EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment.

Dated: September 25, 2015.

Michelle L. Pirzadeh,

Acting Regional Administrator, Region 10. [FR Doc. 2015–26145 Filed 10–22–15; 8:45 am] BILLING CODE 6560–50–P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Parts 15 and 73

[GN Docket No. 12-268; Report No. 3028]

Petitions for Reconsideration of Action in Rulemaking Proceeding

AGENCY: Federal Communications Commission.

ACTION: Petition for reconsideration.

SUMMARY: Petitions for Reconsideration (Petitions) have been filed in the Commission's Rulemaking Proceeding by Ari Q. Fitzgerald, on behalf of GE Healthcare; Ronald J. Bruno on behalf of The VideoHouse, Inc.; Benjamin Perez on behalf of Abacus Television; Lawrence Rogow on behalf of WMTM, LLC; and Larry E. Morton on behalf of KMYA, LLC.

DATES: Oppositions to the Petitions must be filed on or before November 9, 2015. Replies to an opposition must be filed on or before November 17, 2015.

ADDRESSES: Federal Communications Commission, 445 12th Street SW., Washington, DC 20554.

FOR FURTHER INFORMATION CONTACT: Joyce Bernstein, Media Bureau, (202) 418–1647, email: joyce.bernstein@fcc.gov.

SUPPLEMENTARY INFORMATION: This is a summary of Commission's document, Report No. 3028, released September 21, 2015. The full text of the Petitions is available for viewing and copying in Room CY-B402, 445 12th Street SW., Washington, DC 20554 or may be accessed online via the Commission's Electronic Comment Filing System at http://apps.fcc.gov/ecfs/. The Commission will not send a copy of this *Notice* pursuant to the Congressional Review Act, 5 U.S.C. 801(a)(1)(A), because this notice does not have an impact on any rules of particular applicability.

Subject: Expanding the Economic and Innovation Opportunities of Spectrum Through Incentive Auctions, Second Order on Reconsideration, published at 80 FR 46824, August 6, 2015, in GN Docket No. 12–268, and published pursuant to 47 CFR 1.429(e). See also 47 CFR 1.4(b)(1).