

(h) *Effective date.* This section applies for taxable years beginning after December 31, 2005.

PART 31—EMPLOYMENT TAXES

Par. 7. The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 8. Section 31.3121(a)(5)–2 is added to read as follows:

§ 31.3121(a)(5)–2 Payments under or to an annuity contract described in section 403(b).

[The text of proposed § 31.3121(a)(5)–2 is the same as the text of § 31.3121(a)(5)–2T published elsewhere in this issue of the **Federal Register**].

Nancy Jardini,

Acting Deputy Commissioner for Services and Enforcement.

[FR Doc. 04–25237 Filed 11–15–04; 8:45 am]

BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[CA 309–0468b; FRL–7834–4]

Revisions to the California State Implementation Plan, Imperial County Air Pollution Control District

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve revisions to the Imperial County Air Pollution Control District (ICAPCD) portion of the California State Implementation Plan (SIP). These revisions concern the emission of particulate matter (PM–10) and sulfur compounds into the atmosphere from industrial processes. We are proposing to approve local rules that administer regulations and regulate emission sources under the Clean Air Act as amended (CAA or the Act).

DATES: Any comments on this proposal must arrive by December 16, 2004.

ADDRESSES: Mail or e-mail comments to Andy Steckel, Rulemaking Office Chief (AIR–4), U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105, or e-mail to steckel.andrew@epa.gov, or submit comments at <http://www.regulations.gov>.

You can inspect a copy of the submitted rule revisions and EPA's technical support document (TSD) at our Region IX office during normal business hours. You may also see a copy

of the submitted rule revisions and TSD at the following locations:

Air and Radiation Docket and Information Center, U.S. Environmental Protection Agency, (Mail Code 6102T), Room B–102, 1301 Constitution Avenue, NW., Washington, DC 20460.

California Air Resources Board, Stationary Source Division, Rule Evaluation Section, 1001 "I" Street, Sacramento, CA 95814.

Imperial County Air Pollution Control District, 150 South 9th Street, El Centro, CA 92243.

A copy of the rules may also be available via the Internet at <http://www.arb.ca.gov/drdb/drdbtxt.htm>. Please be advised that this is not an EPA Web site and may not contain the same version of the rule that was submitted to EPA.

FOR FURTHER INFORMATION CONTACT: Al Petersen, Rulemaking Office (AIR–4), U.S. Environmental Protection Agency, Region IX, (415) 947–4118 or petersen.alfred@epa.gov.

SUPPLEMENTARY INFORMATION: This proposal addresses the following local rules: ICAPCD Rules 403 and 405. In the Rules and Regulations section of this **Federal Register**, we are approving these local rules in a direct final action without prior proposal because we believe these SIP revisions are not controversial. If we receive adverse comments, however, we will publish a timely withdrawal of the direct final rule and address the comments in subsequent action based on this proposed rule. 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, we may adopt as final those provisions of the rule that are not the subject of an adverse comment.

We do not plan to open a second comment period, so anyone interested in commenting should do so at this time. If we do not receive adverse comments, no further activity is planned. For further information, please see the direct final action.

Dated: October 13, 2004.

Keith Takata,

Acting Regional Administrator, Region IX.

[FR Doc. 04–25301 Filed 11–15–04; 8:45 am]

BILLING CODE 6560–50–P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 600

[Docket No. 041029298–4298–01; I.D. 052004A]

RIN 0648–AS38

Magnuson-Stevens Act Provisions; Fishing Capacity Reduction Program; Pacific Coast Groundfish Fishery; California, Washington, and Oregon Fisheries for Coastal Dungeness Crab and Pink Shrimp; Industry Fee System for Fishing Capacity Reduction Loan

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Proposed rule.

SUMMARY: NMFS proposes regulations to implement an industry fee system for repaying a \$35,662,471 Federal loan partially financing a fishing capacity reduction program in the Pacific Coast groundfish fishery. The fee system involves future landings in the trawl portion (excluding whiting catcher-processors) of the Pacific Coast groundfish fishery as well as the California, Washington, and Oregon fisheries for coastal Dungeness crab and pink shrimp. This action's intent is to implement the fee system.

DATES: Comments on this proposed rule must be received by December 16, 2004.

ADDRESSES: You may submit comments by any of the following methods:

- E-mail: 0648-AS38@noaa.gov.

Include in the subject line the following identifier: Pacific Coast Groundfish Buyback RIN 0648–AS38. E-mail comments, with or without attachments, are limited to 5 megabytes.

- Federal e-Rulemaking Portal: <http://www.regulations.gov>.

- Mail: Michael L. Grable, Chief, Financial Services Division, National Marine Fisheries Service, 1315 East-West Highway, Silver Spring, MD 20910–3282.

- Fax: (301) 713–1306.

Comments involving the burden-hour estimates or other aspects of the collection-of-information requirements contained in this proposed rule should be submitted in writing to Michael L. Grable, at the above address, and to David Rostker, Office of Management and Budget (OMB), by e-mail at David_Rostker@omb.eop.gov or by fax to 202–395–7285.

Copies of the Environmental Assessment, Regulatory Impact Review