

which may relate to future events, and to determine which facts are relevant. The written advice must identify and consider all facts that the practitioner determines to be relevant.

(ii) The practitioner must not base the written advice on any unreasonable factual assumptions (including assumptions as to future events). An unreasonable factual assumption includes a factual assumption that the practitioner knows or should know is incorrect or incomplete. A factual assumption includes reliance on a projection, financial forecast or appraisal. It is unreasonable for a practitioner to rely on a projection, financial forecast or appraisal if the practitioner knows or should know that the projection, financial forecast or appraisal is incorrect or incomplete or was prepared by a person lacking the skills or qualifications necessary to prepare such projection, financial forecast or appraisal. The written advice must identify in a separate section all factual assumptions relied upon by the practitioner.

(iii) The practitioner must not base the written advice on any unreasonable factual representations, statements or findings of any person. An unreasonable factual representation includes a factual representation that the practitioner knows or should know is incorrect or incomplete. The written advice must identify in a separate section all factual representations, statements or findings relied upon by the practitioner.

(iv) If the facts required to be identified and considered under this paragraph (b)(1) are set forth in a tax certificate or other similar document that is included in the transcript of proceedings and the analysis required by paragraphs (b)(2) and (b)(3) of this section is set forth in a separate document, the practitioner may incorporate the facts required to be identified or considered in the separate document by reference to the tax certificate or other document.

(2) *Relate law to facts.* (i) The written advice must relate the applicable law (including potentially applicable judicial doctrines) to the relevant facts.

(ii) The practitioner must not assume the favorable resolution of any significant Federal tax issue except as provided in paragraph (d) of this section, or otherwise base an opinion on any unreasonable legal assumptions, representations, or conclusions.

(iii) The written advice must not contain internally inconsistent legal analysis or conclusions.

(3) *Evaluation of significant Federal tax issues*—(i) *In general.* The written advice must consider all significant

Federal tax issues that are relevant to the overall conclusion provided in the State or local bond opinion with respect to the application of section 103 of the Internal Revenue Code, section 55 of the Internal Revenue Code, section 265(b)(3) of the Internal Revenue Code, or section 1397E of the Internal Revenue Code, or any combination thereof, except as provided in paragraph (d) of this section.

(ii) *Conclusion as to each significant Federal tax issue.* The written advice must provide the practitioner's conclusion as to the likelihood that a taxpayer will prevail on the merits with respect to each significant Federal tax issue considered in the written advice. The written advice must describe the reasons for the conclusions, including the facts and analysis supporting the conclusions.

(iii) *Evaluation based on chances of success on the merits.* In evaluating the significant Federal tax issue(s) addressed in the written advice, the practitioner must not take into account the possibility that a tax return will not be audited, that an issue will not be raised on audit, or that an issue will be resolved through settlement if raised.

(c) *Bond offering materials.* The term *bond offering materials* means any written materials delivered to a purchaser of a State or local bond in connection with the issuance of the bond in a public or private offering, including an official statement (if one is prepared).

(d) *Competence to provide opinion; reliance on opinions of others.* (1) The practitioner must be knowledgeable in all of the aspects of Federal tax law relevant to the opinion being rendered, except that the practitioner may rely on the opinion of another practitioner with respect to one or more Federal tax issues unless the practitioner knows or should know that the opinion of the other practitioner should not be relied on. If a practitioner relies on the opinion of another practitioner regarding a significant Federal tax issue, the relying practitioner must identify the other opinion and set forth in the written advice the conclusions reached in the other opinion.

(2) The practitioner must be satisfied that the combined analysis of the opinions, taken as a whole satisfy the requirements of this section.

(e) *Effective date.* This section applies to State or local bond opinions that are rendered on a date that is on or after 120 days after publication of the final regulations in the **Federal Register**.

Par. 6. Section 10.52 is revised to read as follows:

§ 10.52 Violation of regulations.

(a) *Prohibited conduct.* A practitioner may be censured, suspended or disbarred from practice before the Internal Revenue Service for any of the following:

(1) Willfully violating any of the regulations (other than § 10.33) contained in this part; or

(2) Recklessly or through gross incompetence (within the meaning of § 10.51(l)) violating §§ 10.34, 10.35, 10.36, 10.37 or 10.39.

(b) *Effective date.* This section is applicable 120 days after publication of the final regulations in the **Federal Register**.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement, Internal Revenue Service.

Approved: December 8, 2004.

Arnold I. Havens,

General Counsel, Department of the Treasury.
[FR Doc. 04–27679 Filed 12–17–04; 8:45 am]

BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 300

[FRL–7848–6]

National Oil and Hazardous Substance Pollution Contingency Plan National Priorities List

AGENCY: Environmental Protection Agency.

ACTION: Notice of intent to partially delete 9.84 acres within the UraVan Superfund Site from the National Priorities List.

SUMMARY: The Environmental Protection Agency (EPA) Region 8 is issuing a notice of intent to partially delete 9.84 acres within the UraVan Superfund Site located in Montrose County, Colorado, from the National Priorities List (NPL) and requests public comment on this notice of intent. The NPL, promulgated pursuant to section 105 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) of 1980, as amended, is found at Appendix B of 40 CFR part 300 which is the National Oil and Hazardous Substances Pollution Contingency Plan (NCP). The EPA and the State of Colorado, through the Colorado Department of Public Health and Environment, have determined that all appropriate response actions under CERCLA, other than operation and maintenance and five-year reviews, have been completed for the 9.84 acres including two historic structures.

However, this deletion does not preclude future actions under Superfund.

In the "Rules and Regulations" section of today's **Federal Register**, we are publishing a direct final notice of partial deletion of the Uravan Superfund Site without prior notice of intent to delete because we view this as a noncontroversial revision and anticipate no adverse comment. We have explained our reasons for this partial deletion in the preamble to the direct final deletion. If we receive no adverse comment(s) on this notice of intent to partially delete or the direct final notice of partial deletion, we will not take further action on this notice of intent to delete. If we receive adverse comment(s), we will withdraw the direct final notice of partial deletion and it will not take effect. We will, as appropriate, address all public comments in a subsequent final deletion notice based on this notice of intent to partially delete. We will not institute a second comment period on this notice of intent to partially delete. Any parties interested in commenting must do so at this time. For additional information, see the direct final notice of deletion which is located in the rules section of this **Federal Register**.

DATES: Comments concerning this Site must be received by January 19, 2005.

ADDRESSES: Written comments should be addressed to: Rob Henneke, Community Involvement Coordinator, U.S. EPA (8OC-PI), 999 18th Street, Suite 300, Denver, Colorado, USA 80202, (henneke.rob@epa.gov), (303) 312-6734, or toll free 1-800-227-8917, extension 6734.

FOR FURTHER INFORMATION CONTACT: Rebecca Thomas, Remedial Project Manager, U.S. EPA (8ERP-SR), 999 18th Street, Suite 300, Denver, Colorado, USA 80202 (thomas.rebecca@epa.gov), (303) 312-6552, or toll free 1-800-227-8917, extension 6552.

SUPPLEMENTARY INFORMATION: For additional information, see the Direct Final Notice of Deletion which is located in the rules section of this **Federal Register**.

Information Repository: A repository has been established to provide detailed information concerning this decision at the following address: U.S. EPA Region 8 Records Center, 999 18th Street, Suite 300, Denver, Colorado, USA 80202, (303) 312-6473. Hours: M-F, 8:30 a.m. to 4:30 p.m.

List of Subjects in 40 CFR Part 300

Environmental Protection, Air pollution control, Chemicals, Hazardous waste, Hazardous substances,

Intergovernmental relations, Penalties, Reporting and recordkeeping requirements, Superfund, Water pollution control, Water supply.

Authority: 33 U.S.C. 1321(c)(2); 42 U.S.C. 9601-9657; E.O. 12777, 56 FR 54757, 3 CFR, 1991 Comp., p. 351; E.O. 12580, 52 FR 2923; 3 CFR, 1987 Comp., p. 193.

Dated: December 6, 2004.

Max Dodson,

Acting Regional Administrator, Region 8.

[FR Doc. 04-27550 Filed 12-17-04; 8:45 am]

BILLING CODE 6560-50-P

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

50 CFR Part 21

RIN 1018-AT63

Migratory Bird Permits; Determination That the State of Connecticut Meets Federal Falconry Standards

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Proposed rule.

SUMMARY: We propose to add the State of Connecticut to the list of States whose falconry laws meet or exceed Federal falconry standards. We have reviewed the Connecticut falconry regulations and have determined that they are in compliance with the regulations governing falconry. This action will enable citizens to apply for Federal and State falconry permits and to practice falconry in Connecticut. **DATES:** We must receive comments on this proposed rule no later than January 19, 2005.

ADDRESSES: You may submit comments, identified by RIN 1018-AT63, by any of the following methods:

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.
- Agency Web Site: <http://migratorybirds.fws.gov>. Follow the links to submit a comment.
- E-mail: connfalconryregs@fws.gov.
- Fax: 703-358-2217.
- Mail: Chief, Division of Migratory Bird Management, U.S. Fish and Wildlife Service, 4401 North Fairfax Drive, Mail Stop MBSP-4107, Arlington, Virginia 22203-1610. You may inspect comments during normal business hours at the same address.
- Hand Delivery/Courier: Division of Migratory Bird Management, U.S. Fish and Wildlife Service, 4501 North Fairfax Drive, Room 4091, Arlington, Virginia 22203-1610.

Instructions: All submissions received must include Regulatory Information

Number (RIN) 1018-AT63 at the beginning. All comments received, including any personal information provided, will be available for public inspection at the above ("Hand Delivery/Courier") address. For detailed instructions on submitting comments and additional information on the rulemaking process, see the "Public Participation" heading in the **SUPPLEMENTARY INFORMATION** section of this document.

FOR FURTHER INFORMATION CONTACT:

Brian Millsap, Chief, Division of Migratory Bird Management, U.S. Fish and Wildlife Service, 703-358-1714; Dr. George Allen, Wildlife Biologist, 703-358-1825; or Diane Pence, Regional Migratory Bird Coordinator, Hadley, Massachusetts, 413-253-8577.

SUPPLEMENTARY INFORMATION:

Background

The Fish and Wildlife Service is the Federal agency with the primary responsibility for managing migratory birds. Our authority is based on the Migratory Bird Treaty Act (MBTA) (16 U.S.C. 703 *et seq.*), which implements conventions with Great Britain (for Canada), Mexico, Japan, and the Soviet Union (Russia). Raptors (birds of prey) are afforded Federal protection by the 1972 amendment to the Convention for the Protection of Migratory Birds and Game Animals, February 7, 1936, United States—Mexico, as amended; the Convention between the United States and Japan for the Protection of Migratory Birds in Danger of Extinction and Their Environment, September 19, 1974; and the Convention Between the United States of America and the Union of Soviet Socialist Republics (Russia) Concerning the Conservation of Migratory Birds and Their Environment, November 26, 1976.

The taking and possession of raptors for falconry are strictly prohibited except as permitted under regulations implementing the MBTA. Raptors also may be protected by State regulations. Regulations governing the issuance of permits for migratory birds are authorized by the MBTA and subsequent regulations. They are in title 50, Code of Federal Regulations, parts 10, 13, 21, and (for eagle falconry) 22.

Regulations in 50 CFR part 21 provide for review and approval of State falconry laws by the Fish and Wildlife Service. A list of States whose falconry laws are approved by the Service is found in 50 CFR 21.29(k). The practice of falconry is authorized in those States. As provided in 50 CFR 21.29(a) and (c), the Director has reviewed certified copies of the falconry regulations