

## Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and 8 copies) and electronic comments that are submitted timely to the IRS. The IRS and Treasury specifically request comments on the clarity of the proposed regulations and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

## Drafting Information

The principal author of these regulations is Tracey B. Leibowitz, of the Office of the Associate Chief Counsel (Procedure and Administration), Administrative Provisions and Judicial Practice Division.

## List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

## Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended to read as follows:

### PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation continues to read, in part, as follows:

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

**Par. 2.** Section 301.6020-1 is added to read as follows:

#### § 301.6020-1 Returns prepared or executed by the Commissioner or other internal revenue officers.

[The text of proposed § 301.6020-1 is the same as the text of § 301.6020-1T published elsewhere in this issue of the **Federal Register**.]

#### Mark E. Matthews,

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 05-14085 Filed 7-15-05; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[R03-OAR-2005-DE-0001; FRL-7939-2]

### Approval and Promulgation of Air Quality Implementation Plans; Delaware; Ambient Air Quality Standard for Ozone and Fine Particulate Matter

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to approve the State Implementation Plan (SIP) revision submitted by the State of Delaware for the purpose of including the new ambient air quality standards for ozone and fine particulate matter. In the Final Rules section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this action, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments must be received in writing by August 17, 2005.

**ADDRESSES:** Submit your comments, identified by Regional Material in EDocket (RME) ID Number R03-OAR-2005-DE-0001 by one of the following methods:

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

B. Agency Web site: <http://www.docket.epa.gov/rmepub/> RME, EPA's electronic public docket and comment system, is EPA's preferred method for receiving comments. Follow the on-line instructions for submitting comments.

C. E-mail: [campbell.dave@epa.gov](mailto:campbell.dave@epa.gov).

D. Mail: R03-OAR-2005-DE-0001, David Campbell, Chief, Air Quality Planning Branch, Mailcode 3AP21, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

E. Hand Delivery: At the previously-listed EPA Region III address. 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 RME ID No. R03-OAR-2005-DE-0001. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at <http://www.docket.epa.gov/rmepub/>, 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 RME, [regulations.gov](http://www.regulations.gov) or e-mail. The EPA RME and the [Federal regulations.gov](http://www.regulations.gov) websites are 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 e-mail comment directly to EPA without going through RME or [regulations.gov](http://www.regulations.gov), your e-mail 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.

**Docket:** All documents in the electronic docket are listed in the RME index at <http://www.docket.epa.gov/rmepub/>. Although listed in the index, some information is not publicly available, *i.e.*, 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 electronically in RME or in hard copy during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at the Delaware Department of Natural Resources & Environmental Control, 89 Kings Highway, P.O. Box 1401, Dover, Delaware 19903.

**FOR FURTHER INFORMATION CONTACT:** Rose Quinto, (215) 814-2182, or by e-mail at [quinto.rose@epa.gov](mailto:quinto.rose@epa.gov).

**SUPPLEMENTARY INFORMATION:** For further information, please see the information provided in the direct final action, Delaware's Ambient Air Quality Standard for Ozone and Fine Particulate Matter, that is located in the "Rules and Regulations" section of this **Federal Register** publication. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment.

Dated: July 8, 2005.

**Richard J. Kampf,**

*Acting, Regional Administrator, Region III.*  
[FR Doc. 05-13986 Filed 7-15-05; 8:45 am]

**BILLING CODE 6560-50-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 228**

[FRL-7938-4]

**Ocean Dumping; LA-3 Ocean Dredged Material Disposal Site Designation**

**AGENCY:** Environmental Protection Agency (EPA)

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) proposes the final designation of an ocean dredged material disposal site (ODMDS) located offshore of Newport Beach, California (known as LA-3), managed at a maximum annual dredged material disposal quantity of 2,500,000 cubic yards (yd<sup>3</sup>) (1,911,000 cubic meters [m<sup>3</sup>]), and the management of permanently-designated LA-2 ODMDS at an increased maximum annual dredged material disposal quantity of 1,000,000 yd<sup>3</sup> (765,000 m<sup>3</sup>) for the ocean disposal of clean dredged material from the Los Angeles County and Orange County regions. The availability of suitable ocean disposal sites to support ongoing maintenance and capital improvement projects is essential for the continued use and economic growth of the vital commercial and recreational

areas in the region. Dredged material will not be allowed to be disposed of in the ocean unless the material meets strict environmental criteria established by the EPA and U.S. Army Corps of Engineers (USACE).

The action would shift the center of the permanently-designated LA-3 site approximately 1.3 nautical miles (nmi) (2.4 kilometers [km]) to the southeast of the interim LA-3 site, and encompass a region that is already disturbed by dredged material. The permanent site also would be located on a flat, depositional plain, and away from the submarine canyons, that will be more amenable to surveillance and monitoring activities. The LA-2 site is a permanently designated ODMDS that has been historically managed at an average annual disposal quantity of 200,000 yd<sup>3</sup> (153,000 m<sup>3</sup>) for the disposal of material dredged primarily from the Los Angeles/Long Beach Harbor complex. The proposed action will allow an increased volume of dredged material to be disposed annually at this site. The annual disposal quantity has occasionally exceeded the historical annual average due to capital projects from both the ports of Los Angeles and Long Beach. Thus, the new maximum volume designation would accommodate the projected average annual volume requirements as well as provide for substantial annual volume fluctuations.

**DATES:** Comments must be received on or before August 17, 2005.

**FOR FURTHER INFORMATION CONTACT:** Mr. Allan Ota, Dredging and Sediment Management Team, U.S. Environmental Protection Agency, Region IX (WTR-8), 75 Hawthorne Street, San Francisco, CA 94105, telephone (415) 972-3476 or FAX: (415) 947-3537 or E-mail: [ota.allan@epa.gov](mailto:ota.allan@epa.gov).

**SUPPLEMENTARY INFORMATION:** The supporting document for this site designation is the Final Environmental Impact Statement for the Site Designation of the LA-3 Ocean Dredged Material Disposal Site off Newport Bay, Orange County, California. This document is available for public inspection at the following locations:

1. EPA Region IX, Library, 75 Hawthorne Street, 13th Floor, San Francisco, California 94105

2. EPA Public Information Reference Unit, Room 2904, 401 M Street, SW., Washington, DC 20460
3. U.S. EPA, Southern California Field Office, 600 Wilshire Boulevard, Suite 1460, Los Angeles, CA 90017
4. Lloyd Taber-Marina del Rey Library, 4533 Admiralty Way, Marina del Rey, CA 90292
5. Long Beach Public Library, 101 Pacific Avenue, Long Beach, CA 90822
6. Los Angeles Public Library, Central Library, 630 West 5th Street, Los Angeles, CA 90071
7. Los Angeles Public Library, San Pedro Regional Branch Library, 931 South Gaffey Street, San Pedro, CA 90731
8. Newport Beach Public Library, Balboa Branch, 100 East Balboa Boulevard, Balboa, CA 92661
9. Newport Beach Public Library, Central Library, 1000 Avocado Avenue, Newport Beach, CA 92660
10. Newport Beach Public Library, Corona del Mar Branch, 420 Marigold Avenue, Corona del Mar, CA 92625
11. Newport Beach Public Library, Mariners Branch, 2005 Dover Drive, Newport Beach, CA 92660
12. U.S. EPA Web site: <http://www.epa.gov/region9/>.
13. U.S. Army Corps of Engineers' Web site: <http://www.spl.usace.army.mil>.

**A. Potentially Affected Entities**

Entities potentially affected by this action are persons, organizations, or government bodies seeking to dispose of dredged material in ocean waters at the LA-3 and LA-2 ODMDS, under the Marine Protection Research and Sanctuaries Act, 33 U.S.C. 1401 *et seq.* The Rule would be primarily of relevance to parties in the Los Angeles and Orange County areas seeking permits from the USACE to transport dredged material for the purpose of disposal into ocean waters at the LA-3 and LA-2 ODMDS, as well as the USACE itself (when proposing to dispose of dredged material at the LA-3 and LA-2 ODMDS). Potentially affected categories and entities seeking to use the LA-3 and LA-2 ODMDS and thus subject to this Rule include:

Category	Examples of potentially affected entities
Industry and General Public .....	<ul style="list-style-type: none"> <li>• Ports.</li> <li>• Marinas and Harbors.</li> <li>• Shipyards and Marine Repair Facilities.</li> <li>• Berth owners.</li> </ul>