

amount of whose inclusions of gross income under section 951(a) are affected by the partnership's allocations of subpart F items (or would be affected if such items were allocated to the corporation).

\* \* \* \* \*

**(5) Examples.** \* \* \*

*Example 29.* (i) B, a domestic corporation, and C, a controlled foreign corporation, form BC, a partnership organized under the laws of country X. B and C each contribute 50 percent of the capital of BC. B and C are wholly-owned subsidiaries of A, a domestic corporation. Substantially all of BC's income would not be subpart F income if earned directly by C. The BC partnership agreement provides that, for the first fifteen years, BC's gross income will be allocated 10 percent to B and 90 percent to C, and BC's deductions and losses will be allocated 90 percent to B and 10 percent to C. The partnership agreement also provides that, after the initial fifteen year period, BC's gross income will be allocated 90 percent to B and 10 percent to C, and BC's deductions and losses will be allocated 10 percent to B and 90 percent to C.

(ii) Apart from the application of section 704(b), the Commissioner may reallocate or otherwise not respect the allocations under other sections. See paragraph (b)(1)(iii) of this section. For example, BC's allocations of gross income, deductions, and losses may be evaluated and reallocated (or not respected), as appropriate, if it is determined that the allocations result in the evasion of tax or do not clearly reflect income under section 482.

*Example 30.* PRS is a partnership with three partners, A, B, and C. A is a corporation that is a member of a consolidated group within the meaning of § 1.1502-1(h). B is a subchapter S corporation that is wholly-owned by D, an individual. C is a partnership with two partners, E, an individual, and F, a corporation that is member of a consolidated group within the meaning of § 1.1502-1(h). For purposes of paragraph (b)(2)(iii) of this section, in determining the after-tax economic benefit or detriment of an allocation to A, the tax consequences that result from the interaction of the allocation to A with the tax attributes of the consolidated group in which A is a member must be taken into account. In determining the after-tax economic benefit or detriment of an allocation to B, the tax consequences that result from the interaction of the allocation with the tax attributes of D must be taken into account. In determining the after-tax economic benefit or detriment of an allocation to C, the tax consequences that result from the interaction of the allocation with the tax attributes of E and the consolidated group in which F is a member must be taken into account.

**Mark E. Mathews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 05-22281 Filed 11-17-05; 8:45 am]

**BILLING CODE 4830-01-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 271**

**[FRL-7998-7]**

**Massachusetts: Extension of Interim Authorization of State Hazardous Waste Management Program Revision**

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

**ACTION:** Proposed rule.

**SUMMARY:** The EPA is proposing to extend the expiration date from January 1, 2006 to January 1, 2011 for the interim authorization under the Resource Conservation and Recovery Act, of the Massachusetts program for regulating Cathode Ray Tubes ("CRTs"). Massachusetts was granted interim authorization to assume the responsibility under the Toxicity Characteristics Rule ("TC Rule") for regulating CRTs on November 15, 2000, with an expiration date of January 1, 2003. This expiration date was subsequently extended until January 1, 2006. As this interim authorization is soon due to expire, an extension is needed for the reasons explained elsewhere in today's **Federal Register**. In the "Rules and Regulations" section of this **Federal Register**, EPA is publishing a rule to authorize the extension without a prior proposal because we believe this action is not controversial and do not expect comments that oppose it. Unless we get written comments which oppose this extension during the comment period, the decision to extend the interim authorization will take effect. If we get comments that oppose this action, we will publish a document in the **Federal Register** withdrawing this rule before it takes effect and this separate document in this proposed rules section of this **Federal Register** will serve as the proposal to authorize the changes. We will then respond to public comments in a later final rule based on this proposal. You may not have another opportunity for comment. If you want to comment on this action, you must do so at this time.

**DATES:** Send your written comments by December 19, 2005.

**ADDRESSES:** Send any written comments to Robin Biscaia, EPA New England, One Congress Street, Suite 1100 (CHW), Boston, MA 02114-2023; telephone: (617) 918-1642. Documents related to EPA's previous decision to grant interim authorization (regarding regulation of CRTs) and the materials which EPA used in now considering the extension

(the "Administrative Record") are available for inspection and copying during normal business hours at the following locations: Massachusetts Department of Environmental Protection, Business Compliance Division, One Winter Street—8th Floor, Boston, MA 02108, business hours: 9 a.m. to 5 p.m., telephone: (617) 556-1096; or EPA New England Library, One Congress Street—11th Floor, Boston, MA 02114-2023, business hours: 10 a.m. to 3 p.m., Monday through Thursday, telephone: (617) 918-1990.

Comments may also be submitted electronically or through hand delivery/courier; please follow the detailed instructions in the **ADDRESSES** section of the immediate final rule which is located in the Rules section of this **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:**

Robin Biscaia, Hazardous Waste Unit, Office of Ecosystems Protection, EPA New England, One Congress Street, Suite 1100 (CHW), Boston, MA 02114-2023, telephone: (617) 918-1642.

**SUPPLEMENTARY INFORMATION:** For additional information, please see the immediate final rule published in the "Rules and Regulations" section of this **Federal Register**.

Dated: November 9, 2005.

**Robert W. Varney,**

*Regional Administrator, EPA New England.*

[FR Doc. 05-22892 Filed 11-17-05; 8:45 am]

**BILLING CODE 6560-50-P**

**DEPARTMENT OF THE INTERIOR**

**Fish and Wildlife Service**

**50 CFR Part 17**

**RIN 1018-AG23**

**Endangered and Threatened Wildlife and Plants; Proposed Endangered Status for 12 Species of Hawaiian Picture-Wings**

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Proposed rule; reopening of comment period.

**SUMMARY:** We, the U.S. Fish and Wildlife Service (Service), pursuant to the Endangered Species Act of 1973, as amended (Act), announce the reopening of the comment period on the proposal to list 12 species of Hawaiian picture-wings as endangered to allow peer reviewers and all interested parties another opportunity to submit comments on the rule.

**DATES:** Comments from all interested parties must be received by December 2, 2005.

**ADDRESSES:** If you wish to comment, you may submit your comments and materials concerning the proposal by any one of the following methods:

1. You may submit comments and information to Patrick Leonard, Field Supervisor, Pacific Islands Fish and Wildlife Office (PIFWO), U.S. Fish and Wildlife Service, 300 Ala Moana Boulevard, Room 3-122, P.O. Box 50088, Honolulu, HI 96850;

2. You may hand-deliver written comments and information to our PIFWO at the address given above;

3. You may also send comments by electronic mail (e-mail) to [12pic\\_species\\_listing@fws.gov](mailto:12pic_species_listing@fws.gov). For directions on how to submit electronic filing of comments, see the "Public Comments Solicited" section; or

4. You may fax your comments to 808/792-9581.

All comments and materials received, as well as supporting documentation used in preparation of the proposed rule, will be available for public inspection, by appointment during normal business hours at our PIFWO at the above address.

**FOR FURTHER INFORMATION CONTACT:**

Patrick Leonard, Field Supervisor, at the above address (telephone 808/792-9400; facsimile 808/792-9581).

**SUPPLEMENTARY INFORMATION:**

**Background**

On January 17, 2001, we published a proposed rule to list as endangered 12 species of Hawaiian picture-wings: *Drosophila aglaia*, *D. differens*, *D. hemipeza*, *D. heteroneura*, *D. montgomeryi*, *D. mulli*, *D. musaphilia*, *D. neoclavata*, *D. obatai*, *D. ochrobasis*, *D. substenoptera*, and *D. tarphytrichia* (66 FR 3964).

These insect species, known as Hawaiian picture-wings, are part of the intensely studied family, Drosophilidae, found throughout the main islands of the Hawaiian archipelago. Hawaiian picture-wings are known for their elaborate markings on otherwise clear wings. They also have been called the "birds of paradise" of the insect world because of their spectacular courtship displays and defense of their territories.

As many as 1,000 species of Hawaiian picture-wing may exist, each adapted not only to a particular island, but to a specific habitat type. Individual species have adapted to a wide diversity of ecosystems ranging from desert-like habitats to rain forests and swamplands. In many cases, a species requires a specific native plant host during portions of its breeding cycle.

Each of the 12 Hawaiian picture-wing species in the proposed listing rule is found only on a single island, and each breeds only on a single or a few related species of plants, some of which are also listed as threatened or endangered species. Six of the picture-wing species are found on Oahu; three species, on the island of Hawaii (Big Island); and one species, on each of the islands of Kauai, Molokai, and Maui. One of the Big Island species was thought to be extinct until an extremely small population was rediscovered in 1993.

Threats to the continued existence of these species include habitat degradation caused by feral animals and nonnative weeds, habitat loss from fire, biological pest control, and predation from alien ants and wasps. Three of the picture-wing species exist in such a small number of populations that naturally occurring events such as hurricanes and landslides could eliminate them.

In our January 17, 2001, proposed rule and associated notifications, we requested that all interested parties submit comments, data, or other information that might contribute to the development of a final rule. A 60-day comment period closed on March 19, 2001. The comment period was reopened on October 4, 2005, and closed on November 3, 2005, to allow another opportunity to submit comments on the rule (70 FR 57851). We are reopening the comment period again to give additional time for all interested parties to submit comments on the proposed listing.

Pursuant to a settlement agreement approved by the United States District Court for the District of Hawaii on August 31, 2005, the Service must make a final listing decision for these 12 Hawaiian picture-wing species by April 17, 2006. If the final listing determination results in the listing of one or more of the 12 species and a critical habitat designation is found to be prudent, the Service must submit to the **Federal Register** a proposed critical habitat determination by September 15, 2006, and a final critical habitat determination by April 16, 2007 (*Center for Biological Diversity v. Allen*, CV-05-27400326 JE).

**Public Comments Solicited**

We intend that any final action resulting from the proposal be as accurate and as effective as possible. Therefore, we are reopening the comment period again to give additional time for all interested parties to consider the information provided in the proposed rule and submit comments on the proposed listing. Comments from

the public regarding the proposed rule are sought, especially concerning:

(1) Biological, commercial trade, or other relevant data concerning any threats (or lack thereof) to the 12 Hawaiian picture-wing species;

(2) The location of any additional populations of the 12 Hawaiian picture-wing species;

(3) Additional information on the range, distribution, and population sizes of these species;

(4) Current or planned activities in the areas inhabited by the 12 Hawaiian picture-wing species and the possible impacts of these activities on these species;

(5) The reasons why critical habitat is or is not prudent as provided by section 4 of the Act; and

(6) Comments on the basis of the original proposed rule to list, or the basis for determining that these twelve picture-wings represent separate species.

If you wish to comment, you may submit your comments and materials concerning this proposal by any one of several methods (see **ADDRESSES** section). Please submit Internet comments to

[12pic\\_species\\_listing@fws.gov](mailto:12pic_species_listing@fws.gov) in ASCII file format and avoid the use of special characters or any form of encryption. Please also include "Attn: RIN 1018-AG23" in your e-mail subject header and your name and return address in the body of your message. If you do not receive a confirmation from the system that we have received your Internet message, contact us directly by calling our PIFWO at 808/792-9400. Please note that the Internet address, [12pic\\_species\\_listing@fws.gov](mailto:12pic_species_listing@fws.gov), will be closed at the termination of the public comment period.

Our practice is to make comments, including names and home addresses of respondents, available for public review during regular business hours. Individual respondents may request that we withhold their home addresses from the rulemaking record, which we will honor to the extent allowable by law. There also may be circumstances in which we would withhold from the rulemaking record a respondent's identity, as allowable by law. If you wish us to withhold your name and/or address, you must state this prominently at the beginning of your comment. However, we will not consider anonymous comments. We will make all submissions from organizations or businesses, and from individuals identifying themselves as representatives or officials of organizations or businesses, available for public inspection in their entirety.

Comments and materials received, as well as supporting documentation used in preparation of the January 17, 2001, proposal to list the 12 Hawaiian picture-wings as endangered, will be available for inspection, by appointment, during normal business hours at our PIFWO at the address given above.

**Author**

The primary author of this notice is Michael Richardson, U.S. Fish and Wildlife Service (see **ADDRESSES** section above).

**Authority**

The authority for this action is the Endangered Species Act of 1973 (16 U.S.C. 1531 *et seq.*).

Dated: November 8, 2005.

**Marshall P. Jones Jr.**

*Acting Director, Fish and Wildlife Service.*

[FR Doc. 05-22827 Filed 11-17-05; 8:45 am]

**BILLING CODE 4310-55-P**