

(j) The cardholder/payor may withdraw a consent by writing (electronically or on paper) to the person or department whose name, mailing address, telephone number, and e-mail address is provided in the disclosure statement;

(ii) The QPCA will confirm the withdrawal and the date on which it takes effect in writing (either electronically or on paper); and

(iii) A withdrawal of consent will not apply to a notification that was furnished electronically before the date on which the withdrawal of consent takes effect.

(6) *Notice of termination.* The cardholder/payor must be informed of the conditions under which the QPCA will cease furnishing notifications electronically.

(7) *Updating information.* The cardholder/payor must be informed of the procedures for updating the information needed by the QPCA to contact the cardholder/payor. The QPCA must inform the cardholder/payor of any change in the QPCA's contact information.

(8) *Hardware and software requirements.* The cardholder/payor must be provided with a description of the hardware and software required to access, print, and retain the notifications.

(D) *Notice of availability—(1) In general.* If the notifications to a cardholder/payor are furnished on a website, the QPCA must also furnish a notice of availability to the cardholder/payor within 30 days after posting the notifications. The notice of availability must inform the cardholder/payor that the notifications are available on the website and must specify the date on which the notifications will no longer be available on the Web site. The notice of availability may be delivered by mail, electronic mail, or in person. The notice of availability must provide instructions on how to access and print the notifications and must include the following statement in capital letters, "IMPORTANT TAX DOCUMENT AVAILABLE." If the notice of availability is provided by electronic mail, the foregoing statement must be on the subject line of the electronic mail.

(2) *Undeliverable electronic address.* If an electronic notice of availability is returned as undeliverable, and the correct electronic address cannot be obtained from the furnisher's records or from the cardholder/payor, then the furnisher must furnish the notice by mail within 30 days after the electronic notice is returned.

\* \* \* \* \*

## PART 301—PROCEDURE AND ADMINISTRATION

**Par. 3.** The authority citation for part 301 continues to read, in part, as follows:

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

**Par. 4.** Section 301.6724–1 is amended by revising paragraph (e)(1)(vi)(H) to read as follows:

### § 301.6724–1 Reasonable cause.

\* \* \* \* \*

(e) \* \* \*

(1) \* \* \*

(vi) \* \* \*

(H) In the case of information returns required to be filed, and information returns required to be furnished, after December 31, 2005, the filer—

(1) Satisfies the solicitation requirement of paragraph (e)(1)(i) of this section with respect to a payment made through a QPCA if the filer relies in good faith on the QPCA to solicit, record, validate, and furnish the payee's TIN;

(2) Satisfies the solicitation requirement of paragraph (e)(1)(ii) of this section with respect to a payment made through a QPCA if the filer relies in good faith on the QPCA to solicit, record, validate, and furnish the payee's TIN and does not receive notification that the payee is not a participating payee more than 30 days before the last day of the annual solicitation period; and

(3) Satisfies the solicitation requirement of paragraph (e)(1)(iii) of this section with respect to a payment made through a QPCA if, on or before December 31 of the year immediately succeeding the year in which the payment is made, the filer undertakes a solicitation of the payee's TIN or receives from the QPCA a TIN that the filer believes in good faith to be the payee's correct TIN.

\* \* \* \* \*

**Kevin M. Brown,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E7–13493 Filed 7–12–07; 8:45 am]

**BILLING CODE 4830–01–P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Parts 51, 78 and 97

[EPA–HQ–OAR–2004–0439, FRL–8339–1]

RIN 2060–AN12

### Petition for Reconsideration and Proposal for Withdrawal of Findings of Significant Contribution and Rulemaking for Georgia for Purposes of Reducing Ozone Interstate Transport

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

**ACTION:** Notice of extension of comment period.

**SUMMARY:** The EPA is announcing an extension of the public comment period on our proposed response to a Petition for Reconsideration regarding a final rule we issued under Section 110 of the Clean Air Act related to the interstate transport of nitrogen oxides (NO<sub>x</sub>). On June 8, 2007, EPA proposed to rescind the applicability of the requirements of the Phase II NO<sub>x</sub> State Implementation Plan (SIP) Call Rule to the State of Georgia, only. The EPA is reopening the comment period that originally ends on July 23, 2007. The extended comment period will close on August 24, 2007. The EPA is extending the comment period because of a request we received in a timely manner.

**DATES:** *Comments.* Comments must be received on or before August 24, 2007.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–HQ–OAR–2004–0439, by one of the following methods:

- *www.regulations.gov.* Follow the on-line instructions for submitting comments.
- *E-mail: a-and-r-docket@epamail.epa.gov.*
- *Fax:* 202–566–1741.
- *Mail:* Attention ID No. EPA–HQ–OAR–2004–0439, U.S. Environmental Protection Agency, EPA West (Air Docket), 1200 Pennsylvania Avenue, Northwest, Mailcode: 6102T, Washington, DC 20460. Please include a total of 2 copies. In addition, please mail a copy of your comments on the information collection provisions to the Office of Information and Regulatory Affairs, Office of Management and Budget (OMB), Attn: Desk Officer for EPA, 725 17th St. NW., Washington DC 20503.

- *Hand Delivery:* U.S. Environmental Protection Agency, EPA West (Air Docket), 1301 Constitution Avenue, Northwest, Room 3334, Washington, DC 20004, Attention Docket ID No. EPA–

HQ-OAR-2004-0439. 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 Docket ID No. EPA-HQ-OAR-2004-0439. 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.regulations.gov>, 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 [www.regulations.gov](http://www.regulations.gov) or e-mail. The [www.regulations.gov](http://www.regulations.gov) Web site is 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 [www.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. For additional instructions on submitting comments, go to the **SUPPLEMENTARY INFORMATION** section of this document.

**Docket:** All documents in the docket are listed in the [www.regulations.gov](http://www.regulations.gov) index. Although listed in the index, some information is not publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available either electronically in [www.regulations.gov](http://www.regulations.gov) or in hard copy at the U.S. Environmental Protection Agency, Air Docket, EPA/DC, EPA West, Room 3334, 1301 Constitution Ave., NW., Washington, DC. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is

(202) 566-1744, and the telephone number for the Air Docket is (202) 566-1742.

**FOR FURTHER INFORMATION CONTACT:** For technical information, contact Tim Smith, Air Quality Policy Division, U.S. EPA, Office of Air Quality Planning and Standards (C504-03), Research Triangle Park, North Carolina 27711, telephone number (919) 541-4718, facsimile number (919) 541-0824, e-mail address: [smith.tim@epa.gov](mailto:smith.tim@epa.gov).

**SUPPLEMENTARY INFORMATION:**

**I. General Information**

*A. What Should I Consider as I Prepare My Comments for EPA?*

1. *Submitting CBI.* Do not submit this information to EPA through [www.regulations.gov](http://www.regulations.gov) or e-mail. Clearly mark the part or all of the information that you claim to be CBI. For CBI information in a disk or CD ROM that you mail to EPA, mark the outside of the disk or CD ROM as CBI and then identify electronically within the disk or CD ROM the specific information that is claimed as CBI. In addition to one complete version of the comment that includes information claimed as CBI, a copy of the comment that does not contain the information claimed as CBI must be submitted for inclusion in the public docket. Information so marked will not be disclosed except in accordance with procedures set forth in 40 CFR part 2. Send or deliver information identified as CBI only to the following address: Roberto Morales, OAQPS Document Control Officer (C404-02), U.S. EPA, Research Triangle Park, NC 27711, Attention Docket ID No. EPA-HQ-OAR-2004-0439.

2. *Tips for Preparing Your Comments.* When submitting comments, remember to:

- Identify the rulemaking by docket number and other identifying information (subject heading, **Federal Register** date and page number).
- Follow directions—The agency may ask you to respond to specific questions or organize comments by referencing a Code of Federal Regulations (CFR) part or section number.
- Explain why you agree or disagree; suggest alternatives and substitute language for your requested changes.
- Describe any assumptions and provide any technical information and/or data that you used.
- If you estimate potential costs or burdens, explain how you arrived at your estimate in sufficient detail to allow for it to be reproduced.
- Provide specific examples to illustrate your concerns, and suggest alternatives.

- Explain your views as clearly as possible, avoiding the use of profanity or personal threats.

- Make sure to submit your comments by the comment period deadline identified.

Dated: July 5, 2007.

**Stephen D. Page,**

*Director, Office of Air Quality Planning and Standards.*

[FR Doc. E7-13622 Filed 7-12-07; 8:45 am]

**BILLING CODE 6560-50-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Federal Emergency Management Agency**

**44 CFR Part 67**

[Docket No. FEMA-B-7725]

**Proposed Flood Elevation Determinations**

**AGENCY:** Federal Emergency Management Agency, DHS.

**ACTION:** Proposed rule.

**SUMMARY:** Technical information or comments are requested on the proposed Base (1% annual chance) Flood Elevations (BFEs) and proposed BFEs modifications for the communities listed below. The BFEs are the basis for the floodplain management measures that the community is required either to adopt or to show evidence of being already in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP).

**DATES:** The comment period is ninety (90) days following the second publication of this proposed rule in a newspaper of local circulation in each community.

**ADDRESSES:** The proposed BFEs for each community are available for inspection at the office of the Chief Executive Officer of each community. The respective addresses are listed in the table below.

**FOR FURTHER INFORMATION CONTACT:** William R. Blanton, Jr., Engineering Management Section, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street SW., Washington, DC 20472, (202) 646-3151.

**SUPPLEMENTARY INFORMATION:** The Federal Emergency Management Agency (FEMA) proposes to make determinations of BFEs and modified BFEs for each community listed below, in accordance with section 110 of the