

communicate with ATC, they argued. British Airways, Austrian Airlines, Singapore Airlines, Lufthansa, and Swiss International Air Lines echoed concerns about accidental ATC transponder activation and the belief that recent enhancements have secured the flightdeck.

The Aircraft Owners and Pilots Association (AOPA) and National Air Transportation Association (NATA) commented separately on the rule's applicability to general aviation aircraft. Both groups summarized the comments of many of those in opposition by strongly opposing the application of this rule to general aviation operations. The FAA asked interested persons to comment on the applicability of this rule to aircraft operated under 14 CFR parts 91, 125, 129, and 135. AOPA noted that general aviation pilots personally know the passengers that are on board the aircraft, therefore eliminating the possibility of a passenger hijacking the plane. They also contend general aviation aircraft are primarily used for personal or business transportation and that these aircraft pose no greater threat than an average automobile. NATA cited "multiple discussions with security officials at all levels of government," and based on these discussions they assert that there is no specific or credible terrorist threat related to these aircraft operations." Many individual pilots and general aviation supporters believed that there was no record of a general aviation aircraft ever being hijacked. Three commenters suggested a continuous ATC transponder might be better suited for Ryder trucks or cars.

The Air Line Pilots Association (ALPA) submitted one of few comments in favor of the NPRM. ALPA agreed that the rule would ensure acceptable aviation security, but also wished to distinguish the difference between safety and security. ALPA cited strengthened flightdeck doors as a preventive safety measure, but they believe the ATC transponder modification should not be seen as a similar measure. They pointed out that modifying the flightdeck doors and other security changes are aimed at preventing a hijacking, while the ATC transponder modification would deter disaster should an aircraft become commandeered. Because they believe this is a security issue and not a safety issue, ALPA felt that the government should fund the changes.

The FAA received 15 comments in favor of the proposed rule. The comments in favor of the proposal came from pilots and interested individuals for the most part. Seven commenters felt

the proposed rule was appropriate and that it would provide additional needed security after September 11, 2001. Six commenters were opposed to the proposed rule if it were applied to general aviation aircraft but felt the application to commercial aircraft was "great" and "very positive."

#### Reason for Withdrawal

We are withdrawing Notice No. 03-02 because the level of security provided by the proposed rulemaking has been accomplished by other completed rules and because of reasons given in overwhelming opposition to the proposal. Several recently implemented security measures in response to the hijackings of September 11, 2001, such as strengthened flightdeck doors, make the modification of the ATC transponder equipment unnecessary. Due to the current security of the flightdeck against intrusion, measures to prevent the disabling of the ATC transponder are unnecessary. Likewise, current safety and security requirements allow pilots time to transmit the necessary hijack alert code and to communicate any danger to air traffic control.

The Transportation Security Administration (TSA) carefully evaluated the NPRM and considered changes that have already been made to the commercial aviation system. TSA does not see sufficient added security value to justify proceeding with this type of aircraft modification at this time. This position has been fully coordinated within TSA and the Department of Homeland Security.

#### Conclusion

Withdrawal of Notice No. 03-02 does not preclude the FAA from issuing another notice on the subject matter in the future or committing the agency to any future course of action.

The FAA has determined that this regulatory course of action is no longer necessary. Therefore, the FAA withdraws Notice No. 03-02, published at 68 FR 1982 on January 14, 2003.

Issued in Washington, DC, on June 20, 2007.

**John J. Hickey,**

*Director, Aircraft Certification Service.*

[FR Doc. E7-16846 Filed 8-24-07; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-118886-06]

RIN 1545-BF65

#### Clarification to Section 6411 Regulations

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the computation and allowance of the tentative carryback adjustment under section 6411 of the Internal Revenue Code. Those temporary regulations clarify that for purposes of allowing the tentative adjustment, the IRS may credit or reduce the tentative adjustment by an assessed tax liability, whether or not that tax liability was assessed before the date the application for tentative carryback is filed, and other unassessed liabilities in certain other circumstances. Those regulations also remove all references to IRS district director or service center director, as these positions no longer exist within the IRS. The offices of the district director and service center director were eliminated by the IRS reorganization implemented pursuant to the IRS Reform and Restructuring Act of 1998. The text of the temporary regulations serves as the text of these proposed regulations.

**DATES:** Written and electronic comments and requests for a public hearing must be received by November 26, 2007.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-118886-06), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-118886-06), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-118886-06).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Cynthia A. McGreevy, (202) 622-4910; concerning submissions of comments,

Richard Hurst, (202) 622-7180 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background and Explanation of Provisions**

These proposed regulations clarify the Income Tax Regulations (26 CFR part 1) under section 6411 relating to the computation and allowance of the tentative carryback adjustment. The tentative allowance is computed pursuant to § 1.6411-2 but applied pursuant to § 1.6411-3. These regulations clarify that for purposes of computing the allowance, the Commissioner will not consider amounts to which the taxpayer and the Commissioner are in disagreement. For purposes of applying the allowance, however, the Commissioner may credit or reduce the tentative adjustment by any assessed tax liabilities, unassessed liabilities determined in a statutory notice of deficiency, unassessed liabilities identified in a proof of claim filed in a bankruptcy proceeding, and other unassessed liabilities in rare and unusual circumstances. Regarding unassessed liabilities determined in a statutory notice of deficiency, see Rev. Rul. 2007-51. Regarding unassessed liabilities identified in a proof of claim filed in a bankruptcy proceeding, see Rev. Rul. 2007-52. See § 601.601(d)(2). The IRS plans to adopt procedures requiring IRS National Office review prior to a credit or reduction of the tentative adjustment by an unassessed liability that constitutes a rare and unusual circumstance.

In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the computation and allowance of the tentative carryback adjustment under section 6411 of the Internal Revenue Code. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

**Proposed Effective Date**

These proposed amendments to §§ 1.6411-2 and 1.6411-3 apply with respect to applications for tentative refund filed on or after the date these rules are published as final regulations in the **Federal Register**. No implication is intended concerning whether or not a rule to be adopted in these regulations is applicable law for applications filed prior to that date.

**Special Analyses**

It has been determined that this notice of proposed rulemaking is not a

significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because these regulations do not impose a collection of information on small entities, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. Pursuant to section 7805(f) of the Internal Revenue Code, these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

**Comments and Requests for a Public Hearing**

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic and written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. The IRS and Treasury Department 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 may be scheduled if requested in writing by a person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

**Drafting Information**

The principal author of these regulations is Cynthia A. McGreevy of the Office of the Associate Chief Counsel (Procedure and Administration).

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

**PART 1—INCOME TAXES**

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

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

**Par. 2.** Section 1.6411-2 is revised to read as follows:

**§ 1.6411-2 Computation of tentative carryback adjustment.**

(a) [The text of proposed § 1.6411-2(a) is the same as the text of § 1.6411-2T(a)

published elsewhere in this issue of the **Federal Register**].

(b) [The text of proposed § 1.6411-2(b) is the same as the text of § 1.6411-2T(b) published elsewhere in this issue of the **Federal Register**].

**Par. 3.** Section 1.6411-3 is revised to read as follows:

**§ 1.6411-3 Allowance of adjustments.**

(a) [The text of proposed § 1.6411-3(a) is the same as the text of § 1.6411-3T(a) published elsewhere in this issue of the **Federal Register**].

(b) [The text of proposed § 1.6411-3(b) is the same as the text of § 1.6411-3T(b) published elsewhere in this issue of the **Federal Register**].

(c) [The text of proposed § 1.6411-3(c) is the same as the text of § 1.6411-3T(c) published elsewhere in this issue of the **Federal Register**].

(d) [The text of proposed § 1.6411-3(d) is the same as the text of § 1.6411-3T(d) published elsewhere in this issue of the **Federal Register**].

**Kevin M. Brown,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E7-16876 Filed 8-24-07; 8:45 am]

**BILLING CODE 4830-01-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 65**

[EPA-HQ-OAR-2007-0429; FRL-8459-6]

RIN 2060-A045

**Revisions to Consolidated Federal Air Rule**

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

**ACTION:** Proposed rule.

**SUMMARY:** The EPA is proposing to revise the General Provisions for Consolidated Federal Air Rule. On May 16, 2007, we published a final rule that revised the General Provisions for Standards of Performance for New Stationary Sources, for National Emission Standards for Hazardous Air Pollutants, and for National Emission Standards for Hazardous Air Pollutants for Source Categories to allow extensions to the deadline imposed for source owners and operators to conduct initial or other required performance tests in certain specified force majeure circumstances. We recently realized that we should have also revised the Consolidated Federal Air Rule to allow similar extensions.

**DATES:** Written comments must be received by September 26, 2007.