

For the reasons discussed above, I certify that the proposed regulation:

1. Is not a "significant regulatory action" under Executive Order 12866;
2. Is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and
3. Will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

We prepared a regulatory evaluation of the estimated costs to comply with this proposed AD and placed it in the AD docket. See the **ADDRESSES** section for a location to examine the regulatory evaluation.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

The Proposed Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA proposes to amend 14 CFR part 39 as follows:

PART 39—AIRWORTHINESS DIRECTIVES

1. The authority citation for part 39 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701.

§ 39.13 [Amended]

2. The Federal Aviation Administration (FAA) amends § 39.13 by adding the following new airworthiness directive (AD):

Boeing: Docket No. FAA-2007-0163; Directorate Identifier 2007-NM-046-AD.

Comments Due Date

(a) The FAA must receive comments on this AD action by December 24, 2007.

Affected ADs

(b) None.

Applicability

(c) This AD applies to the Boeing airplanes identified in paragraphs (c)(1) and (c)(2) of this AD, certificated in any category.

(1) Model 737-300, -400, and -500 series airplanes, as identified in Boeing Service Bulletin 737-24-1145, dated March 4, 2004.

(2) Model 737-600, -700, -700C, -800, and -900 series airplanes, as identified in Boeing Service Bulletin 737-24-1147, Revision 1, dated March 1, 2007.

Unsafe Condition

(d) This AD results from an in-flight entertainment (IFE) systems review. We are issuing this AD to ensure that the flightcrew is able to turn off electrical power to IFE systems and other non-essential electrical systems through a switch in the flight compartment. The flightcrew's inability to turn off power to IFE systems and other non-

essential electrical systems during a non-normal or emergency situation could result in the inability to control smoke or fumes in the airplane flight deck or cabin.

Compliance

(e) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

Install Circuit Breaker, Relays, and Wiring on Model 737-300, -400, and -500 Series Airplanes

(f) For Model 737-300, -400, and -500 series airplanes: Within 60 months after the effective date of this AD, install a new circuit breaker, relays, and wiring to allow the flightcrew to turn off electrical power to the IFE systems through the IFE/galley switch and do all other specified actions as applicable, by accomplishing all the applicable actions specified in the Accomplishment Instructions of Boeing Service Bulletin 737-24-1145, dated March 4, 2004.

Concurrently Modify P5-13 Module Assembly on Model 737-300 Series Airplanes

(g) For Model 737-300 series airplanes identified as Group 6 airplanes in Boeing Service Bulletin 737-24-1145, dated March 4, 2004, and equipped with P5-13 module assembly part number (P/N) 69-37321-81: Prior to or concurrently with accomplishing the actions required by paragraph (f) of this AD, replace the lightplate assembly of the P5-13 module assembly with a new lightplate assembly and reidentify and test the modified P5-13 module assembly, in accordance with Boeing Component Service Bulletin 69-37321-31-03, dated August 21, 2003.

Install Circuit Breaker, Relays, and Wiring on Model 737-600, -700, -700C, -800, and -900 Series Airplanes

(h) For Model 737-600, -700, -700C, -800, and -900 series airplanes: Within 60 months after the effective date of this AD, install a new circuit breaker, relays, and wiring, as applicable, to allow the flightcrew to turn off electrical power to the IFE systems and other non-essential electrical systems through a utility switch in the flight compartment, by accomplishing all of the applicable actions specified in Parts 1, 2, or 3 of the Work Instructions of Boeing Service Bulletin 737-24-1147, Revision 1, dated March 1, 2007.

Concurrently Modify P5-13 Module Assembly on Model 737-600, -700, -700C, -800, and -900 Series Airplanes

(i) For Model 737-600, -700, -700C, -800, and -900 series airplanes identified as Groups 1 through 139 inclusive in Boeing Service Bulletin 737-24-1147, Revision 1, dated March 1, 2007, and equipped with P5-13 module assembly P/N 285A1840-3 or -4: Prior to or concurrently with accomplishing the actions required by paragraph (h) of this AD, modify the P5-13 module assembly, in accordance with Boeing Component Service Bulletin 285A1840-24-02, dated August 28, 2003.

Wiring Installation for the Video Display Unit (VDU)

(j) For Model 737-800 series airplanes identified in paragraph 1.A.1. of Boeing Service Bulletin 737-23-1189, dated June 27, 2002: Prior to or concurrently with accomplishing the actions required by paragraph (h) of this AD, install wiring for the No. 4 VDU cluster, an INOP marker, and stow clip at the P6-1 circuit breaker panel; reroute certain wiring for the No. 4 VDU cluster between stations 685 and 767; and do a continuity test of the newly installed and rerouted wiring; in accordance with Boeing Service Bulletin 737-23-1189, dated June 27, 2002.

Alternative Methods of Compliance (AMOCs)

(k)(1) The Manager, Seattle Aircraft Certification Office, FAA, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

Issued in Renton, Washington, on October 15, 2007.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E7-21843 Filed 11-6-07; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG-209020-86]

RIN 1545-AC09

Foreign Tax Credit: Notification of Foreign Tax Redeterminations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Partial withdrawal of notice of proposed rulemaking and notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document withdraws portions of the notice of proposed rulemaking published on June 23, 1988, relating to sections 905(c) and 6689 (the 1988 proposed regulations). In addition, in the Rules and Regulations section of this issue of the **Federal Register**, the IRS and the Treasury Department are issuing temporary regulations relating to a taxpayer's obligation under section 905(c) of the Internal Revenue Code to

notify the IRS of a foreign tax redetermination. The IRS and the Treasury Department are also issuing temporary regulations on Procedure and Administration under section 6689 relating to the civil penalty for failure to notify the IRS of a foreign tax redetermination as required under section 905(c). These temporary regulations affect taxpayers that have paid foreign taxes which have been redetermined and provide guidance needed to comply with statutory changes made to the applicable law by the Taxpayer Relief Act of 1997 and the American Jobs Creation Act of 2004. The text of those temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by February 5, 2008.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-209020-86), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-209020-90), Courier's Desk, Internal Revenue Service, 1111 Constitution Ave., NW., Washington, DC or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-209020-86).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Teresa Burridge Hughes, (202) 622-3850 (not a toll-free number); concerning the submission of comments, Kelly Banks, (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information contained in this notice of proposed rulemaking have been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by January 7, 2008. Comments are specifically requested concerning:

Whether the proposed collections of information is necessary for the proper performance of the functions of the IRS,

including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collections of information;

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collections of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collections of information in this notice of proposed rulemaking are in § 1.905-4. This information is required to enable the IRS to verify the amounts of the foreign tax redeterminations and to determine the amount of the penalty under section 6689, if a taxpayer fails to notify the IRS of a foreign tax redetermination. This information will be used by the IRS for examination purposes. The collections of information are mandatory. The likely respondents are individuals and business or other for-profit institutions.

Estimated total annual reporting: 54,000 hours.

The estimated annual burden per respondent varies from 3 hours to 8 hours, depending on individual circumstances, with an estimated average of 4.2 hours.

Estimated number of respondents: 13,000.

Estimated frequency of responses: Annually.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Background and Explanation of Provisions

On June 23, 1988, the IRS published in the **Federal Register** a notice of proposed rulemaking (53 FR 23659) (INTL-061-86) (the 1988 proposed regulations) that would have provided rules with respect to the time and manner of reporting a foreign tax redetermination and to the penalty under section 6689. Written comments

were received; however, no hearing was requested or held. Subsequently, section 1102(a)(1) and 1102(a)(2) of the Taxpayer Relief Act of 1997, Public Law 105-34 (111 Stat. 788, 963-966 (1997)), amended section 905(c), effective for taxes paid or accrued in taxable years beginning after December 31, 1997. Subsequently, section 408(a) of the American Jobs Creation Act of 2004, Public Law 108-357 (118 Stat. 1418, 1499 (2004)), modified section 986(a), effective for taxable years beginning after December 31, 2004. In light of the comments received on the 1988 proposed regulations and the statutory changes to sections 905(c) and 986(a), sections of the 1988 proposed regulations are revised and other sections are withdrawn. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

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 the following regulations, §§ 1.905-3, 1.905-4, 1.905-5, and 301.6689-1. With respect to § 1.905-4, it is hereby certified that this regulation will not have a significant economic impact on a substantial number of small entities. This certification is based on the fact that the collection of information requirement under § 1.905-4 that is imposed on small entities flows directly from section 905(c), which states that, "[T]he taxpayer shall notify the Secretary," of a foreign tax redetermination that may result in a redetermination of the taxpayer's United States tax liability. In order for the taxpayer to satisfy this notification requirement, information with respect to all foreign tax redeterminations must be collected. Therefore, a regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small businesses.

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 eight (8) copies) or electronic comments that are submitted timely to the IRS. All

comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person that timely submits written or electronic 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 this document is Teresa Burridge Hughes, Office of Associate Chief Counsel (International). However, other personnel from the IRS and the Treasury Department participated in its development.

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 301

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

Partial Withdrawal of a Notice of Proposed Rulemaking

Under the authority of 26 U.S.C. 7805, § 1.905-3(d)(2)(iii) and (iv) and § 1.905-3(d)(4) of the notice of proposed rulemaking (INTL-061-86, REG-209020-86) published in the **Federal Register** on June 23, 1988 (53 FR 23659) are withdrawn.

Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 301 are proposed to be amended as follows:

PART 1—INCOME TAXES

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

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

Par. 2. Section 1.905-3 is added to read as follows:

§ 1.905-3 Adjustments to United States tax liability and to the pools of post-1986 undistributed earnings and post-1986 foreign income taxes as a result of a foreign tax redetermination.

[The text of this section is the same as the text of § 1.905-3T(a) through (e) published elsewhere in this issue of the **Federal Register**.]

Par. 3. Section 1.905-4 is added to read as follows:

§ 1.905-4 Notification of foreign tax redetermination.

[The text of this section is the same as the text of § 1.905-4T(a) through (f)(2) published elsewhere in this issue of the **Federal Register**.]

§ 1.905-5 Foreign tax redeterminations and currency translation rules for foreign tax redeterminations occurring in taxable years beginning prior to January 1, 1987 (temporary).

[The text of this section is the same as the text of § 1.905-5T(a) through (f) published elsewhere in this issue of the **Federal Register**.]

PART 301—PROCEDURE AND ADMINISTRATION

Par. 4. The citation authority for part 301 continues to read as follows:

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

Par. 5. Section 301.6689-1 is added to read as follows:

§ 301.6689-1 Failure to file notice of redetermination of foreign tax.

(a) [The text of the proposed amendments to § 301.6689-1(a) is the same as the text of § 301.6689-1T(a) published elsewhere in this issue of the **Federal Register**.]

(b) through (d) [Reserved]. For further guidance, see § 301.6689-1T(b) through (d).

(e) [The text of the proposed amendments to § 301.6689-1(e)(1) is the same as the text of § 301.6689-1T(e)(1) published elsewhere in this issue of the **Federal Register**.]

Kevin M. Brown,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E7-21727 Filed 11-6-07; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R03-OAR-2007-1009; FRL-8492-7]

Approval and Promulgation of Air Quality Implementation Plans; State of Delaware Transportation Conformity Regulations

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve a State Implementation Plan (SIP) revision submitted by the State of Delaware. This revision establishes the State's transportation conformity requirements. After they have been approved, the State regulations will govern transportation conformity determinations in the State of Delaware. This action is being taken under the Clean Air Act.

DATES: Written comments must be received on or before December 7, 2007.

ADDRESSES: Submit your comments, identified by Docket ID Number EPA-R03-OAR-2007-1009 by one of the following methods:

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

E-mail: febbo.carol@epa.gov.

C. Mail: EPA-R03-OAR-2007-1009, Carol Febbo, Chief, Energy, Radiation and Indoor Environment Branch, Mailcode 3AP23, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

D. *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 Docket ID No. EPA-R03-OAR-2007-1009. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at 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 or e-mail. The 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, 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 www.regulations.gov index. 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,