

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[REG-112756-09]

RIN 1545-B160

**Amendments to the Regulations Regarding Questions and Answers Relating to Church Tax Inquiries and Examinations; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.

**SUMMARY:** This document provides notice of public hearing on a notice of proposed rulemaking amending the questions and answers relating to church tax inquiries and examinations. These proposed regulations replace references to positions that were abolished by the Internal Revenue Service Restructuring and Reform Act of 1998 with references that are consistent both with the statute and the IRS's current organizational structure.

**DATES:** The public hearing is being held on January 20, 2010, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by December 9, 2009.

**ADDRESSES:** The public hearing is being held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Send submissions to: CC: PA: LPD: PR (REG-112756-09), room 5203, Internal Revenue Service, P.O. 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-112756-09), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit electronic outlines of oral comments via the Federal eRulemaking Portal at <http://www.regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Concerning these proposed regulations, Benjamin Akins, (202) 622-1124 or Monice Rosenbaum, (202) 622-6070; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Richard A. Hurst at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov) or (202) 622-7180 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-

112756-09) that was published in the **Federal Register** on Wednesday, August 5, 2009 (74 FR 39003).

Persons, who wish to present oral comments at the hearing that submitted written comments, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by December 9, 2009.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue NW. entrance, 1111 Constitution Avenue, NW., Washington, DC.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration)*  
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**BILLING CODE 4830-01-P**

**ENVIRONMENTAL PROTECTION AGENCY****40 CFR Parts 52 and 81**

[EPA-R04-OAR-2009-0164; FRL-8982-9]

**Approval and Promulgation of Implementation Plans and Designation of Areas for Air Quality Planning Purposes; Tennessee; Redesignation of the Shelby County, TN Portion of the Memphis, Tennessee-Arkansas 1997 8-Hour Ozone Nonattainment Area to Attainment****AGENCY:** Environmental Protection Agency (EPA).**ACTION:** Proposed rule.

**SUMMARY:** On February 26, 2009, the State of Tennessee, through the Tennessee Department of Environment and Conservation (TDEC), Air Pollution Control Division, submitted a request to redesignate the Tennessee portion of the bi-State Memphis, Tennessee-Arkansas 8-hour ozone nonattainment area (the "bi-State Memphis Area") to attainment

for the 1997 8-hour ozone National Ambient Air Quality Standard (NAAQS); and to approve the State Implementation Plan (SIP) revision containing a maintenance plan for the Tennessee portion of the bi-State Memphis Area. The bi-State Memphis 1997 8-hour ozone NAAQS nonattainment area is composed of Shelby County, Tennessee and Crittenden County, Arkansas. In this action, EPA is proposing to approve the February 26, 2009 redesignation request for Shelby County, Tennessee as part of the Memphis Area. Additionally, EPA is proposing to approve the 1997 8-hour ozone NAAQS maintenance plan for Shelby County, including the emissions inventory and the State motor vehicle emission budgets (MVEBs) for nitrogen oxides (NO<sub>x</sub>) and volatile organic compounds (VOC) for the years 2006, 2009, 2017, and 2021. This proposed approval of Tennessee's redesignation request is based on EPA's determination that Tennessee has demonstrated that Shelby County has met the criteria for redesignation to attainment specified in the Clean Air Act (CAA), including the determination that the entire bi-State Memphis ozone nonattainment area has attained the 1997 8-hour ozone standard. The State of Arkansas has submitted a similar redesignation request and maintenance plan for the Arkansas portion of this 8-hour ozone area. EPA is taking action on Arkansas' redesignation request and maintenance plan through a separate rulemaking action. In this action, EPA is also describing the status and proposing approval of its transportation conformity adequacy determination for the new 2006, 2009, 2017 and 2021 MVEBs that are contained in the 1997 8-hour ozone NAAQS maintenance plan for Shelby County, Tennessee. MVEBs for Crittenden County, Arkansas are included in the Arkansas submittal, and will be addressed through EPA's separate action for that submittal.

**DATES:** Comments must be received on or before December 21, 2009.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R04-OAR-2009-0164, by one of the following methods:

- <http://www.regulations.gov>: Follow the on-line instructions for submitting comments.
- *E-mail:* [benjamin.lynorae@epa.gov](mailto:benjamin.lynorae@epa.gov).
- *Fax:* (404) 562-9019.
- *Mail:* EPA-R04-OAR-2009-0164, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency,