

The addition and revisions read as follows:

**§ 10.36 Procedures to ensure compliance.**

\* \* \* \* \*

(b) *Requirements for tax returns and other documents.* Any practitioner who has (or practitioners who have or share) principal authority and responsibility for overseeing a firm's practice of preparing tax returns, claims for refunds, or other documents for submission to the Internal Revenue Service must take reasonable steps to ensure that the firm has adequate procedures in effect for all members, associates, and employees for purposes of complying with Circular 230. Any practitioner who has (or practitioners who have or share) this principal authority will be subject to discipline for failing to comply with the requirements of this paragraph if—

(1) The practitioner through willfulness, recklessness, or gross incompetence does not take reasonable steps to ensure that the firm has adequate procedures to comply with Circular 230, and one or more individuals who are members of, associated with, or employed by, the firm are, or have, engaged in a pattern or practice, in connection with their practice with the firm, of failing to comply with Circular 230; or

(2) The practitioner knows or should know that one or more individuals who are members of, associated with, or employed by, the firm are, or have, engaged in a pattern or practice, in connection with their practice with the firm, who does not comply with Circular 230, and the practitioner, through willfulness, recklessness, or gross incompetence fails to take prompt action to correct the noncompliance.

(c) *Effective/applicability date.* This section is applicable 60 days after the date that final regulations are published in the **Federal Register**.

**Par. 14.** Section 10.51 is amended by adding paragraphs (a)(16), (a)(17), and (a)(18) and revising paragraph (b) to read as follows:

**§ 10.51 Incompetence and disreputable conduct.**

(a) \* \* \*

(16) Willfully failing to file on magnetic or other electronic media a tax return prepared by the practitioner when the practitioner is required to do so by the Federal tax laws unless the failure is due to reasonable cause and not due to willful neglect.

(17) Willfully preparing all or substantially all of, or signing, a tax return or claim for refund when the practitioner does not possess a current

or otherwise valid preparer tax identification number or other prescribed identifying number.

(18) Willfully representing a taxpayer before an officer or employee of the Internal Revenue Service unless the practitioner is authorized to do so pursuant to this part.

(b) *Effective/applicability date.* This section is applicable 60 days after the date that final regulations are published in the **Federal Register**.

**Par. 15.** Section 10.90 is amended by:

1. Revising paragraph (a).
2. Redesignating the second paragraph (b) as paragraph (c).
3. Revising newly designated paragraph (c).

The revisions read as follows:

**§ 10.90 Records.**

(a) *Roster.* The Director of the Office of Professional Responsibility will maintain, and may make available for public inspection in the time and manner prescribed by the Secretary, or delegate, rosters of—

(1) Individuals (and employers, firms, or other entities, if applicable) censured, suspended, or disbarred from practice before the Internal Revenue Service or upon whom a monetary penalty was imposed.

(2) Enrolled agents, including individuals—

(i) Granted active enrollment to practice;

(ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment;

(iii) Whose enrollment has been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from enrollment has been accepted by the Director of the Office of Professional Responsibility under § 10.61.

(3) Enrolled retirement plan agents, including individuals—

(i) Granted active enrollment to practice;

(ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment;

(iii) Whose enrollment has been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from enrollment has been accepted by the Director of the Office of Professional Responsibility under § 10.61.

(4) Registered tax return preparers, including individuals—

(i) Authorized to prepare all or substantially all of a tax return or claim for refund;

(ii) Who have been placed in inactive status for failure to meet the requirements for renewal;

(iii) Who have been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from their status as a registered tax return preparer has been accepted by the Director of the Office of Professional Responsibility under § 10.61.

(5) Disqualified appraisers.

(6) Programs granted status as a qualified continuing education program.

\* \* \* \* \*

(c) *Effective/applicability date.* This section is applicable 60 days after the date that final regulations are published in the **Federal Register**.

**Christopher Wagner,**

*Acting Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2010-20850 Filed 8-19-10; 11:15 am]

**BILLING CODE 4830-01-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 799**

[EPA-HQ-OPPT-2009-0112; FRL-8835-4]

**RIN 2070-AD16**

**Testing of Certain High Production Volume Chemical Substances; Third Group of Chemical Substances; Notice of Public Meeting**

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

**ACTION:** Proposed rule; announcement of meeting.

**SUMMARY:** EPA will hold a public meeting to give members of the public an opportunity to comment on a proposed rule under section 4(a)(1)(B) of the Toxic Substances Control Act (TSCA) entitled "Testing of Certain High Production Volume Chemicals; Third Group of Chemicals." The proposed rule, when finalized, would require manufacturers, importers, and processors of certain high production volume (HPV) chemical substances to conduct testing to obtain screening level data for health and environmental effects and chemical fate. Opportunity to present oral comment was provided in the proposed rule and in response to that opportunity, a request to present oral comments was received.

**DATES:** The meeting will be held on September 9, 2010, from 1 p.m. to 4 p.m.

Requests to participate in the meeting must be received on or before September 8, 2010.

To request accommodation of a disability, please contact the person listed under **FOR FURTHER INFORMATION CONTACT**, preferably at least 10 days prior to the meeting, to give EPA as

much time as possible to process your request.

**ADDRESSES:** The meeting will be held at the Environmental Protection Agency, 1201 Constitution Ave., NW., Rm. 1117A, Washington, DC 20460-0001.

Requests to participate in the meeting, identified by docket identification (ID) number EPA-HQ-OPPT-2009-0112, may be submitted to the technical person listed under **FOR FURTHER INFORMATION CONTACT**.

**FOR FURTHER INFORMATION CONTACT:** For technical information contact: Paul Campanella or John Schaeffer, Chemical Control Division (7405M), Office of Pollution Prevention and Toxics, Environmental Protection Agency, 1200 Pennsylvania Ave., NW., Washington, DC 20460-0001; telephone number: (202) 564-8091 or (202) 564-8173; e-mail address: [campanella.paul@epa.gov](mailto:campanella.paul@epa.gov) or [schaeffer.john@epa.gov](mailto:schaeffer.john@epa.gov).

For general information contact: The TSCA-Hotline, ABVI-Goodwill, 422 South Clinton Ave., Rochester, NY 14620; telephone number: (202) 554-1404; e-mail address: [TSCA-Hotline@epa.gov](mailto:TSCA-Hotline@epa.gov).

#### SUPPLEMENTARY INFORMATION:

##### I. General Information

###### A. Does this Action Apply to Me?

You may be potentially affected by this action if you manufacture (defined by statute to include import) or process any of the chemical substances that are listed in §799.5089(j) of the proposed test rule's regulatory text published in the **Federal Register** of issue of February 25, 2010 (75 FR 8575). Any use of the term "manufacture" in this document will encompass "import," unless otherwise stated. In addition, once the Agency issues a final rule, any person who exports, or intends to export, any of the chemical substances included in the final rule will be subject to the export notification requirements in TSCA 12(b)(1) and 40 CFR part 707, subpart D. Potentially affected entities may include, but are not limited to:

- Manufacturers (defined by statute to include importers) of one or more of the 29 subject chemical substances (NAICS codes 325 and 324110), e.g., chemical manufacturing and petroleum refineries.
- Processors of one or more of the 29 subject chemical substances (NAICS codes 325 and 324110), e.g., chemical manufacturing and petroleum refineries.

This listing is not intended to be exhaustive, but rather provides a guide for readers regarding entities likely to be affected by this action. Other types of entities not listed in this unit could also be affected. The North American

Industrial Classification System (NAICS) codes have been provided to assist you and others in determining whether this action might apply to certain entities. If you have any questions regarding the applicability of this action to a particular entity, consult either technical person listed under **FOR FURTHER INFORMATION CONTACT**.

###### B. How Can I Get Copies of this Document and Other Related Information?

EPA has established a docket for this action under docket ID number EPA-HQ-OPPT-2009-0112. All documents in the docket are listed in the docket index available at <http://www.regulations.gov>. Although listed in the index, some information is not publicly available, e.g., Confidential Business Information (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 electronically at <http://www.regulations.gov>, or, if only available in hard copy, at the OPPT Docket. The OPPT Docket is located in the EPA Docket Center (EPA/DC) at Rm. 3334, EPA West Bldg., 1301 Constitution Ave., NW., Washington, DC. The EPA/DC Public Reading Room hours of operation are 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number of the EPA/DC Public Reading Room is (202) 566-1744, and the telephone number for the OPPT Docket is (202) 566-0280. Docket visitors are required to show photographic identification, pass through a metal detector, and sign the EPA visitor log. All visitor bags are processed through an X-ray machine and subject to search. Visitors will be provided an EPA/DC badge that must be visible at all times in the building and returned upon departure.

##### II. Background

In the **Federal Register** issue of February 25, 2010 (75 FR 8575) (FRL-8805-8), EPA published a proposed rule under TSCA section 4(a)(1)(B) to require manufacturers, importers, and processors of certain HPV chemical substances to conduct testing to obtain screening level data for health and environmental effects and chemical fate. EPA has preliminarily determined that: Each of the 29 chemical substances included in that proposed rule is produced in substantial quantities and that there is or may be substantial human exposure to each of them; there are insufficient data to reasonably determine or predict the effects on

health or the environment of the manufacture, distribution in commerce, processing, use, or disposal of the chemical substances or of any combination of these activities; and the testing program proposed is necessary to develop such data. Data developed under the proposed rule, when finalized, will provide critical information about the environmental fate and potential hazards associated with the subject chemical substances. When combined with information about exposure and uses, these data will allow the Agency and others to evaluate potential health and environmental risks and to take appropriate follow-up actions.

In response to the proposed rule, EPA received a request to present oral comment from People for the Ethical Treatment of Animals (PETA). Written comments provided during the comment period for the proposed rule, including those requesting an opportunity for oral comment, are available and can be viewed in the docket under docket ID number EPA-HQ-OPPT-2009-0112.

##### III. How Can I Request to Participate in this Meeting?

You may submit a request to participate in this meeting to the technical person listed under **FOR FURTHER INFORMATION CONTACT**. Do not submit any information in your request that is considered CBI. Requests to participate in the meeting, identified by docket ID number EPA-HQ-OPPT-2009-0112, must be received on or before September 8, 2010.

##### List of Subjects

Environmental protection, Chemicals, Hazardous substances, Laboratories, Reporting and recordkeeping requirements.

Dated: August 17, 2010.

**Stephen A. Owens,**

*Assistant Administrator, Office of Chemical Safety and Pollution Prevention.*

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**BILLING CODE 6560-50-S**

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 64

[CG Docket No. 10-51; FCC 10-88]

#### Structure and Practices of the Video Relay Service Program

**AGENCY:** Federal Communications Commission.