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 Treasury Department and the IRS are issuing temporary regulations that remove the duplicate filing requirement for Form 5472, “Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business.” Under this requirement, certain corporations that must file Form 5472 must also file a duplicate Form 5472 (including attachments and schedules) with the Internal Revenue Service Center in Philadelphia, PA. Because the IRS has determined that duplicate filing is no longer necessary, the requirement is being removed by the temporary regulations. 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 September 8, 2011.

ADDRESSES: Send submissions to: CC:PA:LPD:FR (REG–101352–11), 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:FR (REG–101352–11), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at http://www.regulations.gov (IRS—REG–101352–11).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations Gregory A. Spring, (202) 435–5263; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Oluwafumilayo (Funmi) P. Taylor, (202) 622–7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the Federal Register amend 26 CFR part 1. The temporary regulations remove the requirement contained in § 1.6038A–2(d) and § 1.6038A–2(e) that a duplicate Form 5472 must be filed with the Internal Revenue Service Center in Philadelphia, PA. The text of the temporary regulations also serves as the text of these regulations. 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 these regulations, and because the rule does 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, this notice of proposed rulemaking has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments on 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. The IRS and the 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 at http://www.regulations.gov or upon request. A public hearing may be scheduled if requested by any 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 Gregory A. Spring of the Office of Associate Chief Counsel (International). However, other personnel from the IRS and Treasury Department participated in their development.

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 CFR U.S.C. 7805 * * *

Par. 2. Section 1.6038A–1 is amended by revising paragraph (n)(2) to read as follows:

§ 1.6038A–1 General requirements and definitions.

* * * * *

(n) [The text of the proposed amendment to § 1.6038A–1(n)(2) is the same as the text of § 1.6038A–1T(n)(2) published elsewhere in this same issue of the Federal Register.]

* * * * *

Par. 3. Section 1.6038A–2 is amended by revising paragraphs (d) and (e) to read as follows:

§ 1.6038A–2 Requirement of return.

* * * * *

(d) [The text of the proposed amendment to § 1.6038A–2(d) is the same as the text of § 1.6038A–2T(d) published elsewhere in this same issue of the Federal Register.]

(e) [The text of the proposed amendment to § 1.6038A–2(e) is the same as the text of § 1.6038A–2T(e) published elsewhere in this same issue of the Federal Register.]

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Steven T. Miller,
Deputy Commissioner for Services and Enforcement.

[FR Doc. 2011–14469 Filed 6–9–11; 8:45 am]

BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52


Approval and Promulgation of Air Quality Implementation Plans; Pennsylvania; Revisions to Requirements for Major Sources Locating in or Impacting a Nonattainment Area in Allegheny County

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is taking direct final action to approve a revision to the Pennsylvania State Implementation Plan (SIP) which was submitted on November 16, 2006 by the Pennsylvania Department of Environmental Protection (PADEP). This change to Allegheny County’s Air Pollution Control Rules and Regulations amends the existing requirements for sources locating in or impacting a nonattainment area in Allegheny County by incorporating
Federal modeling requirements. In the Final Rules section of this Federal Register, EPA is approving the State’s SIP submittal as a direct final rule without prior proposal because the EPA views this as a noncontroversial submittal and anticipates no adverse comments. If no adverse comments are received in response to this action, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time.

DATES: Comments must be received in writing by July 11, 2011.

ADDRESSES: Submit your comments, identified by Docket ID Number EPA–R03–OAR–2009–0881 by one of the following methods:


B. E-mail: cox.kathleen@epa.gov.


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–2009–0881. 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. Submit your comments, identified by Docket ID Number EPA–R03–OAR–2011–0286 by one of the following methods:


B. E-mail: fernandez.cristino@epa.gov.


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–2011–0286. 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. Submit your comments, identified by Docket ID Number EPA–R03–OAR–2011–0286 by one of the following methods:


B. E-mail: wentworth.paul@epa.gov.

SUPPLEMENTARY INFORMATION: For further information, please see the information provided in the direct final action, with the same title, that is located in the “Rules and Regulations” section of this Federal Register publication.

Dated: May 6, 2011.

W.C. Early, Acting Regional Administrator, Region III.

[FR Doc. 2011–14231 Filed 6–9–11; 8:45 am]