DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1
[REG–140280–09]
RIN 1545–BK16
Tax Return Preparer Penalties Under Section 6695; Correction
AGENCY: Internal Revenue Service (IRS), Treasury.
ACTION: Correction to notice of proposed rulemaking and notice of public hearing.
SUMMARY: This document contains a correction to a notice of proposed rulemaking that were published in the Federal Register on Tuesday, October 11, 2011. These proposed regulations would modify existing regulations related to the tax return preparer penalties under section 6695 of the Internal Revenue Code. The proposed regulations are necessary to monitor and to improve compliance with the tax return preparer due to diligence requirements of this section.
FOR FURTHER INFORMATION CONTACT: Spence Hanemann, (202) 622–4940 (not a toll-free number).
SUPPLEMENTARY INFORMATION:
The notice of proposed rulemaking (REG–140280–09) that is the subject of this correction is under section 6695 of the Internal Revenue Code.
Need for Correction
As published October 11, 2011 (76 FR 62689), the notice of proposed regulations (REG–140280–09) contains an error that may prove to be misleading and is in need of clarification.
Correction of Publication
Accordingly, the notice of proposed rulemaking (REG–140280–09), that was the subject of FR Doc. 2011–26247, is corrected as follows:
1. On page 62689, column 2, in the preamble under the caption ADDRESSES, line 14, the language “www.regulations.gov/Regs” is corrected to read “www.regulations.gov/”.
Diane O. Williams,
Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

ENVIRONMENTAL PROTECTION AGENCY
40 CFR Part 52
Approval and Promulgation of Air Quality Implementation Plans; Indiana; Miscellaneous Metal and Plastic Parts Surface Coating Rules
AGENCY: Environmental Protection Agency (EPA).
ACTION: Proposed rule.
SUMMARY: EPA is proposing to approve a revision to the Indiana State Implementation plan (SIP) submitted by the Indiana Department of Environmental Management (IDEM) on November 24, 2010. The SIP revision consists of amendments to 326 Indiana Administrative Code (IAC) 8–2–1 and 326 IAC 8–2–9, the applicability sections for Indiana’s miscellaneous metal and plastic parts surface coating rules. These rules are approvable because they satisfy the requirements of the Clean Air Act (CAA) for volatile organic compound (VOC) reasonably available control technology (RACT) rules.
DATES: Comments must be received on or before November 14, 2011.
ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R05–OAR–2010–1001 by one of the following methods:
2. E-mail: aburano.douglas@epa.gov.
3. Fax: (312) 408–2279.
5. Hand Delivery: Douglas Aburano, Chief, Control Strategies Section (AR–18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604. Such deliveries are only accepted during the Regional Office normal hours of operation, and special arrangements should be made for deliveries of boxed information. The Regional Office official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.
Please see the direct final rule which is located in the Rules section of this Federal Register for detailed instructions on how to submit comments.
FOR FURTHER INFORMATION CONTACT: Steven Rosenthal, Environmental
I. General Information

SUMMARY: EPA is proposing to extend the grace period before the MOtor Vehicle Emission Simulator model (currently MOVES2010a) is required for regional emissions analyses for transportation conformity determinations (“regional conformity analyses”). This proposal would provide an additional year to the previously established two-year conformity grace period, so that MOVES2010a would not be required for regional conformity analyses until March 2, 2013. This proposal would not affect EPA’s previous approval of the use of MOVES in official state air quality implementation plan (SIP) submissions or the existing grace period before MOVES2010a is required for carbon monoxide and particulate matter hot-spot analyses for project-level conformity determinations.

DATES: Written comments on this proposal must be received on or before November 14, 2011.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–OAR–2011–0393, by one of the following methods:

- E-mail: a-and-r-docket@epa.gov
- Fax: (202) 566–9744

- Hand Delivery: Air Docket, Environmental Protection Agency, EPA West Building, EPA Docket Center (Room 3334), 1301 Constitution Ave., NW., Washington, DC 20460, Attention Docket ID No. EPA–HQ–OAR–2011–0393. Please include a total of two copies. 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–HQ–OAR–2011–0393. EPA’s policy is that all comments received will be included in the public docket without change and may be made available on 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 through http://www.regulations.gov or e-mail. The http://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 http://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. For additional information about EPA’s public docket visit the EPA Docket Center homepage at http://www.epa.gov/epahome/dockets.htm. For additional instructions on submitting comments, go to Section I. of the SUPPLEMENTARY INFORMATION section of this document.

Docket: All documents in the docket are listed on the http://www.regulations.gov index. Although listed in the index, some information is not publicly available, e.g., 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 either electronically in http://www.regulations.gov or in hard copy at the Air and Radiation Docket, EPA/DC, EPA West, Room 3334, 1301 Constitution Ave., NW., Washington, DC. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566–1744 and the telephone number for the Air and Radiation Docket is (202) 566–1742.

FOR FURTHER INFORMATION CONTACT: Meg Patulski, State Measures and Conformity Group, Transportation and Regional Programs Division, Environmental Protection Agency, 2000 Traverwood Drive, Ann Arbor, MI 48105; telephone number: (734) 214–4842; fax number: (734) 214–4052; e-mail address: patulski.meg@epa.gov; or Astrid Larsen, State Measures and Conformity Group, Transportation and Regional Programs Division, Environmental Protection Agency, 2000 Traverwood Drive, Ann Arbor, MI 48105; telephone number: (734) 214–4812; fax number: (734) 214–4052; e-mail address: larsen.astrid@epa.gov.

SUPPLEMENTARY INFORMATION: The content of this preamble are listed in the following outline:

I. General Information

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 93

[FR Doc. 2011–26340 Filed 10–12–11; 8:45 am]

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