these proposed regulations do not
impose a collection of information on
small entities, the Regulatory Flexibility
Act (5 U.S.C. Chapter 6) does not apply.
Pursuant to section 7805(f) of the 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 and Requests for a Public
Hearing
Before these proposed regulations are
adopted as final regulations,
consideration will be given to any
written comments (a signed original and
eight (8) copies) or electronically
generated comments that are submitted
timely to the IRS. The IRS and the
Treasury Department request comments
on the clarity of the proposed rule and
how it may be made easier to
understand. All comments will be
available for public inspection and
copying. A public hearing may be
scheduled if requested in writing by a
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 Bernard P. Harvey, Office
of Associate Chief Counsel (Income Tax
and Accounting). However, other
personnel from the IRS and the 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 U.S.C. 7805 * * *

Par. 2. Section 1.181–0 is added as follows:

§ 1.181–0 Table of contents.

Para. 1. The text of this proposed amendment
to § 1.181–0 is the same as the text of
§ 1.181–0T published elsewhere in this
issue of the Federal Register.

§ 1.181–1 Deduction for qualified film and
television production costs.

(a) * * * (1) * * *

(ii) The text of this proposed amendment to § 1.181–1(a)(1)(ii) is the
same as the text for § 1.181–1T(a)(1)(ii)
published elsewhere in this issue of the
Federal Register.

* * * * *

(6) The text of this proposed amendment to § 1.181–1(a)(6) is the
same as the text for § 1.181–1T(a)(6)
published elsewhere in this issue of the
Federal Register.

* * * * *

(b) * * * (1) * * *

(ii) The text of this proposed amendment to § 1.181–1(b)(1)(ii) is the
same as the text for § 1.181T(b)(1)(ii)
published elsewhere in this issue of the
Federal Register.

* * * * *

(2) * * *

(vi) The text of this proposed amendment to § 1.181–1(b)(2)(vi) is the
same as the text for § 1.181–1T(b)(2)(vi)
published elsewhere in this issue of the
Federal Register.

* * * * *

(c) * * *

(2) The text of this proposed amendment to § 1.181–1(c)(2) is the
same as the text for § 1.181–1T(c)(2)
published elsewhere in this issue of the
Federal Register.

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

[FR Doc. 2011–26972 Filed 10–18–11; 8:45 am]
BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION
AGENCY

40 CFR Part 52


Approval and Promulgation of Air
Quality Implementation Plans; Ohio
and Indiana; Redesignation of the
Cincinnati–Hamilton Area to Attainment
of the 1997 Annual Standard for Fine
Particulate Matter

AGENCY: Environmental Protection
Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve
Ohio’s and Indiana’s requests to
redesignate their respective portions of
the Cincinnati–Hamilton OH-IN-KY
nonattainment area (for Ohio: Butler,
Clermont, Hamilton, and Warren
Counties, Ohio; for IN: a portion of
Dearborn County) to attainment for the 1997 annual National Ambient Air Quality Standard (NAAQS or standard) for fine particulate matter (PM\(_{2.5}\)). The Ohio Environmental Protection Agency (Ohio EPA) submitted its request on December 9, 2010, and the Indiana Department of Environmental Management (IDEM) submitted its request on January 25, 2011. Kentucky’s request to redesignate its portion of the Cincinnati-Hamilton area, submitted to EPA on January 27, 2011, will be addressed in a separate rulemaking action. EPA’s proposal here involves several additional related actions. EPA has previously determined that the entire Cincinnati-Hamilton (OH-IN-KY) area has attained the 1997 annual PM\(_{2.5}\) standard. EPA is proposing to approve, as revisions to the Ohio and Indiana State Implementation Plans (SIPs), the States’ plans for maintaining the 1997 annual PM\(_{2.5}\) NAAQS through 2021 in the area. EPA is proposing to approve the 2005 emissions inventories for the Ohio and Indiana portions of the Cincinnati-Hamilton area as meeting the comprehensive emissions inventory requirement of the Clean Air Act (CAA). Finally, EPA finds adequate and is proposing to approve Ohio and Indiana’s Nitrogen Oxides (NO\(_x\)) and PM\(_{2.5}\) Motor Vehicle Emission Budgets (MVEBs) for 2015 and 2021 for the Cincinnati-Hamilton area.

**DATES:** Comments must be received on or before November 18, 2011.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R05–OAR–2011–0017 (Ohio); EPA–R05–OAR–2011–0106 (Indiana), by one of the following methods:

1. **Hand Delivery:** To the Docket Management Unit, EPA Region V, 1650 Arch Street, Philadelphia, PA 19103.
2. **Fax:** (215) 269–0253.
3. **E-mail:** Aburano.Douglas@epa.gov.
4. **Mail:** Doug Aburano, Chief, Control Strategies Section, Air Programs Branch (AR–18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, IL 60604.

**Supplementary Information:** In the Final Rules section of this Federal Register, EPA is approving the determination of attainment, redesignation, and SIP as a direct final rule without prior proposal because the Agency views this as a noncontroversial action and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this rule, 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.

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:** Carolyn Persoon, Environmental Engineer, Control Strategies Section, Air Programs Branch (AR–18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604. (312) 353–8290, persoon.carolyn@epa.gov.

**ENVIRONMENTAL PROTECTION AGENCY**

40 CFR Part 52


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

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to approve the State Implementation Plan (SIP) revision submitted by the Commonwealth of Virginia. The SIP revision amends existing regulation 9VAC5 Chapter 151 in order to incorporate federal revisions to transportation conformity 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 Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. 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 November 18, 2011.

**ADDRESSES:** Submit your comments, identified by Docket ID Number EPA–R03–OAR–2011–0788, by one of the following methods:


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


**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–2011–0788. 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](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](http://www.regulations.gov or e-mail). The [http://www.regulations.gov](http://www.regulations.gov) Web site is an anonymous access system, which means EPA will not know your identity.