This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

NUCLEAR REGULATORY COMMISSION

10 CFR Parts 20, 30, 40, 50, 70, and 72 [NRC–2011–0286]

Guidance for Decommissioning Planning During Operations

AGENCY: Nuclear Regulatory Commission.

ACTION: Draft regulatory guide; reopening of comment period.


DATES: Submit comments by March 30, 2012. Comments received after this date will be considered if it is practical to do so, but the NRC is able to ensure consideration only for comments received on or before this date. Although a time limit is given, comments and suggestions in connection with items for inclusion in guides currently being developed or improvements in all published guides are encouraged at any time.

ADDRESSES: Please include Docket ID NRC–2011–0286 in the subject line of your comments. Comments submitted in writing or in electronic form will be posted on the NRC Web site and on the Federal rulemaking Web site, http://www.regulations.gov. Because your comments will not be edited to remove any identifying or contact information, the NRC cautions you against including any information in your submission that you do not want to be publicly disclosed.

The NRC welcomes any party soliciting or aggregating comments received from other persons for submission to the NRC to inform those persons that the NRC will not edit their comments to remove any identifying or contact information, and therefore, they should not include any information in their comments that they do not want to be publicly disclosed. You may submit comments by any one of the following methods:

- **Mail comments to:** Cindy Bladey, Chief, Rules, Announcements, and Directives Branch (RADD), Office of Administration, Mail Stop: TWB–05–B01M, U.S. Nuclear Regulatory Commission, Washington, DC 20555–0001.
- **Fax comments to:** RADD at 301–492–3446.

You can access publicly available documents related to this regulatory guide using the following methods:

- **NRC’s Public Document Room (PDR):** The public may examine and have copied, for a fee, publicly available documents at the NRC’s PDR, Room O1–F21, One White Flint North, 11555 Rockville Pike, Rockville, Maryland 20852.
- **NRC’s Agencywide Documents Access and Management System (ADAMS):** Publicly available documents created or received at the NRC are available online in the NRC Library at http://www.nrc.gov/reading-rm/adams.html. From this page, the public can gain entry into ADAMS, which provides text and image files of the NRC’s public documents. If you do not have access to ADAMS or if there are problems in accessing the documents located in ADAMS, contact the NRC’s PDR reference staff at 1–800–397–4209, 301–415–4737, or by email to pdr.resource@nrc.gov. The draft regulatory guide is available electronically under ADAMS Accession Number ML110960051.
- **Federal Rulemaking Web site:** Public comments and supporting materials related to this regulatory guide can be found at http://www.regulations.gov by searching on Docket ID NRC–2011–0286.

CONSUMER PRODUCT SAFETY COMMISSION

16 CFR Chapter II [Docket No. CPSC–2011–0074]

Table Saw Blade Contact Injuries; Reopening of the Comment Period


ACTION: Comment request.

SUMMARY: The Consumer Product Safety Commission (“CPSC” or “Commission” or “we”) is considering whether a new performance safety standard is needed to address an unreasonable risk of injury associated with table saws. We are conducting this proceeding under the authority of the Consumer Product Safety Act (“CPSA”), 15 U.S.C. 2051–2084. In the Federal Register of October 11, 2011 (76 FR 62678), we published an advance notice of proposed rulemaking (“ANPR”), inviting written comments concerning the risk of injury associated with table saw blade contact, regulatory alternatives, other possible
means to address this risk, and other topics or issues. In response to a request from the Power Tool Institute, Inc. (“PTI”), on December 2, 2011, we granted a 60-day extension of the comment period until February 10, 2012 (76 FR 75504). PTI has requested an additional 30-day extension of the comment period and we are reopening the comment period for 30 days.1

DATES: Submit comments by March 16, 2012.

ADDRESSES: You may submit comments, identified by Docket No. CPSC–2011–0074, by any of the following methods:

Electronic Submissions
Submit electronic comments in the following way:

To ensure timely processing of comments, the Commission is no longer accepting comments submitted by electronic mail (email), except through: http://www.regulations.gov.

Written Submissions
Submit written submissions in the following way:
Mail/Hand delivery/Courier (for paper, disk, or CD–ROM submissions), preferably in five copies, to: Office of the Secretary, U.S. Consumer Product Safety Commission, Room 502, 4330 East West Highway, Bethesda, MD 20814; telephone (301) 504–7923.

Instructions: All submissions received must include the agency name and petition number for this rulemaking. All comments received may be posted without change, including any personal identifiers, contact information, or other personal information provided, to: http://www.regulations.gov. Do not submit confidential business information, trade secret information, or other sensitive or protected information electronically. Such information should be submitted in writing.

Docket: For access to the docket to read background documents or comments received, go to: http://www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:
Caroleene Paul, Directorate for Engineering Sciences, U.S. Consumer Product Safety Commission, 5 Research Place, Rockville, MD 20850; telephone (301) 987–2225; fax (301) 869–0294; email: cpaul@cpsc.gov.

SUPPLEMENTARY INFORMATION: On April 15, 2003, Stephen Gass, David Fanning, and James Fulmer, et al. (“petitioners”) requested that we perform requirement standards for a system to reduce or prevent injuries from contact with the blade of a table saw. The petitioners cited estimates of 30,000 annual injuries involving table saws, with approximately 90 percent of the injuries occurring to the fingers and hands, and 10 percent of the injuries resulting in amputation. The petitioners alleged that current table saws pose an unacceptable risk of severe injury because they are inherently dangerous and lack an adequate safety system to protect the user from accidental contact with the blade.

In the Federal Register of July 9, 2003 (68 FR 40912) and September 5, 2003 (68 FR 52753), we invited comments on the issues raised by the petition (Petition No. CP03–2). We received 69 comments. CPSC staff’s initial briefing package regarding the petition is available on the CPSC Web site at: http://www.cpsc.gov/library/foia/foia06/brief/tablesaw.pdf. On July 11, 2006, the Commission voted (2–1) to grant the petition and directed CPSC staff to draft an ANPR. On July 15, 2006, the Commission lost its quorum and was unable to move forward with publication of an ANPR at that time. However, CPSC staff continued to evaluate table saws and initiated a special study from January 2007 to December 2008, to gather more accurate estimates on table saw injuries and hazard patterns related to table saw injuries. Based on CPSC staff’s updated information on blade contact injuries associated with table saw use and CPSC staff’s evaluation of current technologies on table saws, we issued an ANPR on table saw blade contact injuries in the Federal Register of October 11, 2011 (76 FR 62678). CPSC staff also updated its briefing package, which supplements the initial briefing package, and the updated briefing package is available on the CPSC Web site at: http://www.cpsc.gov/library/foia/foia11/brief/tablesaw.pdf.

The ANPR contained information describing the product, the market for table saws, the incident data, economic considerations, existing standards, and regulatory alternatives (76 FR at 62679 through 62683). The ANPR identified three regulatory alternatives: (1) A voluntary standard addressing risks associated with table saw blade contact injuries; (2) a mandatory rule establishing performance requirements that would address table saw blade contact injuries; or (3) a labeling rule requiring specified warnings and instructions to address table saw blade contact injuries (76 FR at 62683). The ANPR also invited comment on 25 topics or issues. For the reader’s convenience, we list those topics or issues here:

1. Written comments with respect to the risk of injury identified by the Commission, the regulatory alternatives being considered, and other possible alternatives for addressing the risk;
2. Any existing standard or portion of a standard that could be issued as a proposed regulation;
3. A statement of intention to modify or develop a voluntary standard to address the risk of injury discussed in this notice, along with a description of a plan (including a schedule) to do so;
4. Studies, tests, or surveys that have been performed to analyze table saw blade contact injuries, severity of injuries, and costs associated with the injuries;
5. Studies, tests, or surveys that analyze table saw use in relation to approach/feed rates, kickback, and blade guard use and effectiveness;
6. Studies, tests, or descriptions of new technologies, or new applications of existing technologies that can address blade contact injuries, and estimates of costs associated with incorporation of new technologies or applications;
7. Estimated manufacturing cost, per table saw, of new technologies or applications that can address blade contact injuries;
8. Expected impact of technologies that can address blade contact injuries on wholesale and retail prices of table saws;
9. Expected impact of technologies that can address blade contact injuries on utility and convenience of use;
10. Information on effectiveness or user acceptance of new blade guard designs;
11. Information on manufacturing costs of new blade guard designs;
12. Information on usage rates of new blade guard designs;
14. Information on differences between portable bench saws, contractor saws, and cabinet saws in frequency and duration of use;
15. Information on differences between saws used by consumers, saws used by schools, and saws used commercially—in frequency and duration of use;

The Commission voted 3–1 to publish this notice in the Federal Register. Chairman Inez M. Tenenbaum, Commissioner Nancy A. Nord, and Commissioner Anne M. Northup voted to grant the request for an extension and to direct the staff to issue a notice in the Federal Register. Commissioner Robert S. Adler voted to deny the request. Commissioner Adler issued a statement. The web address for Commissioner Adler’s statement is: http://www.cpsc.gov/pr/statements.html.
DEPARTMENT OF THE TREASURY

Internal Revenue Service

RIN 1545–BK37

Furnishing Identifying Number of Tax Return Preparer

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations that provide guidance on the eligibility of tax return preparers to obtain a preparer tax identification number (PTIN). These proposed regulations expand the list of tax return preparers who may obtain and renew a PTIN. The proposed regulations additionally provide guidance concerning those tax forms submitted to the Internal Revenue Service that are considered returns of tax or claims for refund of tax for purposes of the requirement to obtain a PTIN and related provisions. This document also invites comments from the public regarding these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by May 15, 2012.

ADDRESSES: Send submissions to:
CC:PA:LPD:PR (REG–124791–11), Room 5205, 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–124791–11), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG–124791–11).

FOR FURTHER INFORMATION CONTACT:
Concerning the proposed regulations, Stuart Murray at (202) 622–4940; concerning submissions of comments and requests for a hearing, Oluwafunmilayo (Funmi) Taylor at (202) 622–7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to regulations under section 6109 of the Internal Revenue Code (Code) relating to the identifying number of a tax return preparer and furnishing a tax return preparer’s identifying number on tax returns and claims for refund of tax. The Department of Treasury and the Internal Revenue Service published in the Federal Register on September 30, 2010 (75 FR 60309) final regulations under section 6109 that prescribe certain requirements relating to the identifying number of tax return preparers.

In particular, the final regulations provided that for tax returns or claims for refund of tax filed after December 31, 2010, the identifying number of a tax return preparer is a PTIN or other identifying number that the IRS prescribes in forms, instructions, or other guidance. The final regulations also provided that after December 31, 2010, a tax return preparer must have a PTIN that is applied for and renewed in the manner the IRS prescribes. The final regulations added § 1.6109–2(d) to the regulations under title 26, providing that to obtain a PTIN or other prescribed identifying number, a tax return preparer must be an attorney, certified public accountant, enrolled agent, or registered tax return preparer authorized to practice before the IRS under Treasury Department Circular No. 230, 31 CFR part 10 (which Treasury and the IRS amended in final regulations published in the Federal Register on June 3, 2011 (76 FR 32286)). For purposes of these requirements, a tax return preparer means any individual who is compensated for preparing, or assisting in the preparation of, all or substantially all of a tax return or claim for refund of tax. The final regulations under section 6109 additionally added § 1.6109–2(f), which provides that the IRS may conduct a Federal tax compliance check on a tax return preparer who applies for or renews a PTIN or other prescribed identifying number.

Although the rules in the final regulations under section 6109 went into effect on January 1, 2011, § 1.6109–2(h) allows Treasury and the IRS to prescribe, through forms, instructions, or other appropriate guidance, exceptions to the rules in § 1.6109–2, as necessary, in the interest of effective tax administration. Section 1.6109–2(h) also provides that the IRS may specify through other appropriate guidance “specific returns, schedules, and other forms that qualify as tax returns or claims for refund for purposes of these regulations.” After § 1.6109–2 was amended, Treasury and the IRS issued Notice 2011–6 (2011 IRB 315 January 17, 2011) (see § 601.601(d)(2)(ii)(b) of this chapter), which provides additional guidance on the implementation of § 1.6109–2. Specifically, Notice 2011–6,