

Farm Definition) Conducted in a Facility Co-Located on a Farm,” 2012. Available at <http://www.fda.gov/downloads/AnimalVeterinary/Products/AnimalFoodFeeds/UCM366906.pdf>.

2. Codex Alimentarius Commission, “Codex Alimentarius Commission Procedural Manual, Twentieth Edition,” 2011.

3. FDA, “Peer Review Report. External Peer Review of the FDA/CVM Draft Qualitative Risk Assessment: Risk of Activity/Animal Food Combinations for Activities (Outside the Farm Definition) Conducted in a Facility Co-Located on a Farm,” 2013. Available at <http://www.fda.gov/ScienceResearch/SpecialTopics/PeerReviewofScientificInformationandAssessments/ucm079120.htm>.

Dated: October 21, 2013.

Leslie Kux,

Assistant Commissioner for Policy.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–112815–12]

RIN 1545–BK99

Mixed Straddles; Straddle-by-Straddle Identification Under Section 1092(b)(2)(A)(i)(I); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing; correction.

SUMMARY: This document contains amendments to proposed regulations relating to guidance for taxpayers electing to establish a mixed straddle using straddle-by-straddle identification. These amendments include a change to the applicability date of the proposed regulations pursuant to which the proposed regulations would apply to transactions established after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**. The amendments to the proposed regulations will affect taxpayers who elect to establish a mixed straddle using straddle-by-straddle identification.

DATES: Comments must be received by October 31, 2013. Request to speak and outlines of topics to be discussed at the public hearing scheduled for December 4, 2013, at 10 a.m. must be received by October 31, 2013.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–112815–12), room 5205, Internal Revenue Service, PO 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–112815–12), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG–112815–12).

FOR FURTHER INFORMATION CONTACT: Pamela Lew or Robert B. Williams at (202) 622–3950 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of these amendments are under section 1092 of the Internal Revenue Code (Code). The text of temporary regulations (TD 9627), published in the **Federal Register** on Friday, August 2, 2013 (78 FR 46807), serves as the text of the proposed regulations. The proposed regulations (REG–112815–12) were published in the **Federal Register** on Friday, August 2, 2013 (78 FR 46854). The proposed regulations were proposed to apply to all identified mixed straddles established after the date of filing, August 1, 2013.

Need for amendments

The Treasury Department and the IRS received comments raising concerns about the immediate applicability date of the temporary regulations. In response to those comments, the Treasury Department and the IRS are amending the temporary regulations to limit the application of the identified mixed straddle transaction rules in § 1.1092(b)-6T to section 1092(b)(2) identified mixed straddles established after the date of publication of the Treasury decision adopting the rules as final regulations in the **Federal Register**. The text of the temporary regulations, as amended, continues to serve as the text of these proposed regulations, and this document amends the proposed regulations to conform to the changes to the temporary regulations. The Treasury Department and the IRS anticipate finalizing the regulations no later than the end of the current Priority Guidance Plan year on June 30, 2014, and will as part of that process consider all comments received.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

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 is amended by adding entries in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * *.
Section 1.1092(b)–6 also issued under 26 U.S.C. 1092(b)(1).

Section 1.1092(b)–6 also issued under 26 U.S.C. 1092(b)(2). * * *

■ **Par. 2.** Section 1.1092(b)–6 is amended by revising the heading to read as follows:

§ 1.1092(b)–6 Mixed straddles; accrued gain and loss associated with a position that becomes part of a section 1092(b)(2) identified mixed straddle.

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Martin Franks,

Branch Chief, Publications & Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure & Administration).

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR part 52

[EPA–R09–OAR–2013–0663; FRL–9902–10–Region9]

Partial Approval and Disapproval of Air Quality State Implementation Plans; Nevada; Infrastructure Requirements for Lead (Pb)

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to partially approve and partially disapprove State Implementation Plan (SIP) revisions submitted by the State of Nevada on October 12, 2011, July 23, 2012, and August 30, 2012, pursuant to the requirements of the Clean Air Act (CAA or the Act) for the implementation, maintenance, and enforcement of the 2008 Lead (Pb) national ambient air quality standards (NAAQS). We refer to such SIP revisions as “infrastructure” SIPs because they are intended to address basic structural SIP requirements for new or revised NAAQS including, but not limited to, legal authority, regulatory structure, resources, permit programs, monitoring, and modeling necessary to assure attainment and maintenance of the standards. We are taking comments on