

or use distributions in earlier years to pay QHEEs in later years. Accordingly, the IRS and the Treasury Department propose to adopt a rule that, in order for earnings to be excluded from income, any distribution from a section 529 account during a calendar year must be used to pay QHEEs during the same calendar year or by March 31 of the following year. The IRS and the Treasury Department welcome comments on rules necessary to ensure that distributions from section 529 accounts are appropriately matched to the payment of QHEEs.

C. Recordkeeping Requirements and Administrative Procedures

The forthcoming notice of proposed rulemaking may contain recordkeeping requirements designed to facilitate the implementation of these new rules, including the proposed anti-abuse rule. QTPs may be required to collect and retain, and in some cases report to the IRS, certain information. Programs may also need to revise their program documents, administrative procedures, and promotional and required literature for AOs and DBs. The forthcoming notice of proposed rulemaking will provide a grace period of no less than 15 months to implement most changes.

The IRS and the Treasury Department welcome comments regarding the information that would be necessary to implement the proposed anti-abuse rule, including a discussion of how to minimize the burden on QTPs of collecting or reporting such information.

Request for Comments

Before the notice of proposed rulemaking is issued, consideration will be given to any written comments that are submitted timely (a signed original and eight (8) copies) to the IRS. All comments will be available for public inspection and copying.

Drafting Information

The principal authors of this advance notice of proposed rulemaking are Mary Berman of the Office of Chief Counsel (Passthroughs and Special Industries) and Monice Rosenbaum of the Office of Chief Counsel (Tax-Exempt and Government Entities). However, other personnel from the IRS and the Treasury Department participated in its development.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E8-859 Filed 1-17-08; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R09-OAR-2007-1709; FRL-8509-3]

Approval and Promulgation of Air Quality Implementation Plans; Nevada; Washoe County 8-Hour Ozone Maintenance Plan

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to approve a revision to the Washoe County portion of the Nevada State Implementation Plan. Submitted by the State of Nevada on May 30, 2007, this plan revision consists of a maintenance plan prepared for the purpose of providing for continued attainment of the 8-hour ozone national ambient air quality standard in Washoe County through the year 2014 and thereby satisfying the related requirements under section 110(a)(1) of the Clean Air Act and EPA's phase 1 rule implementing the 8-hour ozone national ambient air quality standard. EPA is proposing this action pursuant to those provisions of the Clean Air Act that obligate the Agency to take action on submittals of state implementation plans and plan.

DATES: Any comments on this proposal must arrive by *February 19, 2008*.

ADDRESSES: Submit your comments, identified by EPA-R09-OAR-2007-1079, by one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.

- *E-mail:* Eleanor Kaplan at kaplan.eleanor@epa.gov. Please also send a copy by e-mail to the person listed in the **FOR FURTHER INFORMATION CONTACT** section below.

- *Fax:* Eleanor Kaplan, Planning Office (AIR-2), at fax number (415) 947-4147.

- *Mail or deliver:* Eleanor Kaplan, Planning Office (AIR-2), U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, California 94105-3901. Hand or courier deliveries are accepted only between the hours of 8 a.m. and 4 p.m. weekdays except for legal holidays. Special arrangements should be made for deliveries of boxed information.

Instructions: All comments will be included in the public docket without change and may be made available online at 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 www.regulations.gov or e-mail. The 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 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.

Docket: All documents in the docket are listed in the 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 www.regulations.gov or in hard copy at the Planning Office (AIR-2), U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, California, 94105-3901. To inspect the hard copy materials, please schedule an appointment during normal business hours with the contact listed in the **FOR FURTHER INFORMATION CONTACT** section.

FOR FURTHER INFORMATION CONTACT: Eleanor Kaplan, Planning Office (AIR-2), U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, California 94105-3901, telephone (415) 947-4147; fax (415) 947-3579; e-mail address kaplan.eleanor@epa.gov.

SUPPLEMENTARY INFORMATION: On May 30, 2007, the Nevada Division of Environmental Protection (NDEP) submitted the *Maintenance Plan for the Washoe County 8-Hour Ozone Attainment Area (April 2007)* ("Washoe County Ozone Maintenance Plan") to EPA for approval as a revision to the

Washoe County portion of the Nevada State Implementation Plan (SIP). The Washoe County Ozone Maintenance Plan was developed by the Washoe County District Health Department, Air Quality Management Division (Washoe County AQMD) and adopted by the Washoe County District Board of Health (District Board of Health) on April 26, 2007. Washoe County AQMD prepared the plan to provide for continued attainment of the 8-hour ozone national ambient air quality standard (NAAQS) through 2014 and to thereby satisfy the requirements of section 110(a)(1) of the Clean Air Act (CAA or "Act") and EPA's phase 1 rule implementing the 8-hour ozone NAAQS. EPA is proposing to approve the Washoe County Ozone Maintenance Plan as a revision to the Washoe County portion of the Nevada SIP because we find that the submitted ozone maintenance plan meets all of the applicable requirements of CAA section 110(a)(1) and our phase 1 rule implementing the 8-hour ozone NAAQS.

In the Rules and Regulations section of this **Federal Register**, we are approving the Washoe County Ozone Maintenance Plan in a direct final action without prior proposal because we believe these SIP revisions are not controversial. If we receive adverse comments, however, we will publish a timely withdrawal of the direct final rule and address the comments in subsequent action based on this proposed rule. Please note that if we receive adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, we may adopt as final those provisions of the rule that are not the subject of an adverse comment.

We do not plan to open a second comment period, so anyone interested in commenting should do so at this time. If we do not receive adverse comments, no further activity is planned. For further information, please see the direct final action.

Dated: November 29, 2007.

Wayne Nastri,

Regional Administrator, Region IX.

[FR Doc. E8-746 Filed 1-17-08; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 81

[EPA-R09-OAR-2006-0214; FRL-8514-8]

Approval and Promulgation of Air Quality Implementation Plans; Designation of Areas for Air Quality Planning Purposes; Arizona; San Manuel Sulfur Dioxide State Implementation Plan and Request for Redesignation to Attainment

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve the maintenance plan for the San Manuel Area in Pinal and Pima Counties, Arizona, as a revision to the Arizona state implementation plan, and to grant the request submitted by the State to redesignate this area from nonattainment to attainment of the national ambient air quality standards for sulfur dioxide (SO₂) for the San Manuel SO₂ nonattainment area. EPA is proposing this action in accordance with the Clean Air Act.

DATES: Any comments on this proposal must arrive by *February 19, 2008*.

ADDRESSES: Submit comments, identified by docket number EPA-R09-OAR-2006-0580, by one of the following methods:

1. *Federal eRulemaking Portal:* www.regulations.gov. Follow the on-line instructions.

2. *E-mail:* robin.marty@epa.gov.

3. *Mail or deliver:* Marty Robin (Air-2), U.S. Environmental Protection Agency Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901.

Instructions: All comments will be included in the public docket without change and may be made available online at www.regulations.gov, including any personal information provided, unless the comment includes Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Information that you consider CBI or otherwise protected should be clearly identified as such and should not be submitted through www.regulations.gov or e-mail. www.regulations.gov is an "anonymous access" system, and EPA will not know your identity or contact information

unless you provide it in the body of your comment. If you send e-mail directly to EPA, your e-mail address will be automatically captured and included as part of the public comment. 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.

Docket: The index to the docket for this action is available electronically at www.regulations.gov and in hard copy at EPA Region IX, 75 Hawthorne Street, San Francisco, California. While all documents in the docket are listed in the index, some information may be publicly available only at the hard copy location (e.g., copyrighted material), and some may not be publicly available in either location (e.g., CBI). To inspect the hard copy materials, please schedule an appointment during normal business hours with the contact listed in the **FOR FURTHER INFORMATION CONTACT** section.

FOR FURTHER INFORMATION CONTACT: Marty Robin, EPA Region IX, (415) 972-3961, robin.marty@epa.gov.

SUPPLEMENTARY INFORMATION: In the Rules and Regulations section of this **Federal Register**, we are taking direct final action to approve the maintenance plan for the San Manuel SO₂ nonattainment area and to approve the State of Arizona's request to redesignate the San Manuel area from nonattainment to attainment. We are taking these actions without prior proposal because we believe these SIP revisions are not controversial. If we receive adverse comments, however, we will publish a timely withdrawal of the direct final rule and address the comments in subsequent action based on this proposed rule.

We do not plan to open a second comment period, so anyone interested in commenting should do so at this time. If we do not receive adverse comments, no further activity is planned. For further information, please see the direct final rule in this **Federal Register**.

Authority: 42 U.S.C. 7401 et seq.

Dated: December 20, 2007.

Wayne Nastri,

Regional Administrator, Region IX.

[FR Doc. E8-804 Filed 1-17-08; 8:45 am]

BILLING CODE 6560-50-P