

maintenance, and purchase of services to provide information.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Facility Control Numbers

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of planned use of Facility Control Numbers.

**SUMMARY:** The IRS has developed and is publishing in this issue of the **Federal Register**, Facility Control Numbers to communicate to the motor fuel industry, renewable fuel industry and other interested parties such as state excise taxing authorities, the motor fuel terminal facilities that meet the definitions of Internal Revenue Code (Code) section 4081 or renewable fuel production facilities that meet the definitions of Code sections 40A and 6426 and the related regulations.

**FOR FURTHER INFORMATION CONTACT:** If you have any questions regarding the approved facilities or the listing, you may contact: Facility Control Number Coordinator Naomi Bancroft at (701) 772-9676 ext 234 or Michael Solomon at (302) 286-1557 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:** The IRS intends to use the facility numbers in excise fuel information reporting systems and to coordinate dyed fuel compliance activities. The IRS encourages States to adopt and use the numbers for motor fuel information reporting where appropriate. This list is published under the authority of Code section 6103(k)(7).

#### What is a Facility Control Number (FCN)?

A FCN is a number that identifies the physical location where the IRS has interest in transactions that may be reportable and that designate a location within the motor fuel distribution system, or the bulk transfer/terminal system or renewable fuel production. Facilities include refineries (RCN), approved terminals (TCN), biodiesel production facilities (BCN), or ethanol production facilities (ECN).

A taxable fuel registrant (Letter of Registration for Tax Free Transactions

with a suffix code -S-) will be issued a TCN or RCN for each approved terminal or refinery physical location that a registrant in good standing operates. A renewable fuel registrant (Letter of Registration for Tax Free Transactions with a suffix code -AB-, -NB- or -CB-) will be issued a BCN for each biodiesel production physical location that a registrant in good standing operates. A renewable fuel registrant (Letter of Registration for Tax Free Transactions with a suffix code -AF-) will be issued a ECN for each ethanol production physical location that the that a registrant in good standing operates. A taxable fuel registrant in good standing having both an approved terminal and refinery operating at the same physical location will be issued both a TCN and either a RCN, BCN or ECN, depending on the fuel produced.

Each taxable fuel registrant issued a TCN, BCN or ECN will have a monthly ExSTARS filing requirement. The FCN list is available at <http://www.irs.gov/excise>.

#### What is an approved Terminal?

Approved motor fuel terminals, as defined by Code section 4081 and the related regulations, receive taxable fuel via a pipeline, ship, or barge, deliver taxable fuel across a rack or other non-bulk delivery system and are operated by a terminal operator who is properly registered in good standing with the IRS. Only those taxpayers, who are registered with the IRS on registration for Tax-Free Transactions—Form 637 (637 Registration) with a suffix code of “S” may operate an approved terminal. Each TCN identifies a unique physical location in the bulk transport/delivery system and is independent of the registered operator. The TCN for a physical location will not change even if the owner/operator changes.

#### What is an approved renewable fuel production facility?

Approved renewable fuel production facilities are facilities that produce methyl esters in the case of biodiesel and denatured alcohol in the case of ethanol and are operated by a 637 registrant in good standing. Renewable fuel registrants (those having Letter of Registration for Tax Free Transactions with a suffix code -AB-, -NB- or -CB-) will be issued a BCN for each biodiesel production physical location. A renewable fuel registrant (Letter of Registration for Tax Free Transactions with a suffix code -AF-) will be issued an ECN for each ethanol production physical location that the registrant operates

#### When does a Facility Operator need to notify the IRS of Changes?

A facility operator must notify the IRS for any of the following changes:

- Facility ownership change of greater than 50 percent or operator changes; or
- New facility is opened; or
- Facility ceases operation.

#### How should notification be made?

Notify the IRS ExSTARS Help Desk of the change by faxing the IRS TCN Coordinator, Naomi Bancroft at (701) 772-9207 or calling (701) 772-9676 ext. 234.

Changes to the facility status or other information will be published by the Excise Program Office on the IRS Web site <http://www.irs.gov/businesses/small/article/0,,id=99517,00.html>. Notification is required in order to retain approved status of the facility and 637 Registration. Failure to notify IRS of changes may lead to suspension or revocation of the approved status of the facility or 637 Registration of the facility operator and impose penalties under IRC § 6719. Changes or suspensions of approved status will be published as needed.

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## TENNESSEE VALLEY AUTHORITY

### Supplemental Environmental Impact Statement for Sequoyah Nuclear Plant Units 1 and 2 License Renewals

**AGENCY:** Tennessee Valley Authority.

**ACTION:** Notice of Intent.

**SUMMARY:** This notice of intent is provided in accordance with the Council on Environmental Quality's regulations (40 CFR parts 1500-1508) and Tennessee Valley Authority's (TVA) procedures for implementing the National Environmental Policy Act. TVA will prepare a supplemental environmental impact statement (SEIS) to update information in the 1974 Final Environmental Statement for Sequoyah Nuclear Plant Units 1 and 2 (1974 FES) and other pertinent environmental reviews. This SEIS will address the potential environmental impacts associated with TVA's proposal to renew operating licenses for the Sequoyah Nuclear Plant (SQN) located in Hamilton County, Tennessee. These license renewals will allow the plant to continue to operate for an additional 20 years beyond the current operating