

and 21.199) to operate the airplanes to a location where the requirements of this AD can be done.

Issued in Burlington, Massachusetts, on January 16, 2003.

Francis A. Favara,

Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-126485-01]

RIN 1545-BA06

Statutory Mergers and Consolidations

AGENCY: Internal Revenue Service (IRS), Treasury.

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

SUMMARY: In the rules and regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to transactions involving corporations engaging in statutory mergers and consolidations. The text of those regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations. This document also withdraws the notice of proposed rulemaking published in the **Federal Register** at 66 FR 57400 (REG-126485-01) on November 15, 2001.

DATES: Written or electronic comments and outlines of topics to be discussed at the public hearing scheduled for May 21, 2003 at 10 a.m. must be received by April 24, 2003.

ADDRESSES: Send submissions to: CC:ITA:RU (REG-126485-01), Room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044.

Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:ITA:RU (REG-126485-01), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <http://www.irs.gov/regs>. The public hearing will be held in room 4718 of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Richard M. Heinecke or Reginald Mombrun at (202) 622-7930; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Guy R. Traynor, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

On November 15, 2001, the IRS and Treasury published in the **Federal Register** at 66 FR 57400 a notice of proposed rulemaking (REG-126485-01) under section 368(a)(1)(A) of the Internal Revenue Code of 1986 (Code). Those proposed regulations are withdrawn.

Temporary regulations in the rules and regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 368(a)(1)(A). The temporary regulations set forth certain definitions and explanations with respect to certain transactions that qualify as statutory mergers and consolidations. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because these 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 will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact.

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 copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically 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 has been scheduled for May 21, 2003, beginning at 10 a.m. in room 4718 of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit written comments and an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight copies) by April 24, 2003. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is Richard M. Heinecke, Office of Associate Chief Counsel (Corporate). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Withdrawal of Proposed Amendments

Accordingly, under the authority of 26 U.S.C. 7805, the proposed amendment to 26 CFR part 1 that was published in the **Federal Register** on Thursday, November 15, 2001 (66 FR 57400), is withdrawn.

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. In § 1.368-2, paragraph (b)(1) is revised to read as follows:

§ 1.368-2 Definition of terms.

(The text of proposed § 1.368-2 is the same as the text of § 1.368-2T published elsewhere in this issue of the **Federal Register**.)

Approved: January 17, 2003.

David A. Mader,

Assistant Deputy Commissioner of Internal Revenue.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[W112-01-7342a; FRL-7411-6]

Approval and Promulgation of Implementation Plans; Wisconsin

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA is proposing to approve a revision to the Wisconsin regulations as they pertain to Northern Engraving Corporation (NEC) facilities in Holmen and Sparta, Wisconsin, as requested by the State of Wisconsin on June 12, 2002. This State Implementation Plan (SIP) revision makes changes to Wisconsin air pollution control rules federally enforceable. The rule revisions modify the emission limits adopted by the State which are part of the current Wisconsin SIP. The revised rules, specifically portions of the Environmental Cooperative Agreement with NEC, supercede portions of the rules in the Wisconsin SIP.

In the "Rules and Regulations" section of this **Federal Register**, EPA is approving the State's request as a direct final rule without prior proposal because EPA views this action as noncontroversial and anticipates no adverse comments. The rationale for approval is set forth in the direct final rule. If EPA receives no written adverse comments, EPA will take no further action on this proposed rule. If EPA receives written adverse comment, we will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect. In that event, EPA will address all relevant public comments in a subsequent final rule based on this proposed rule. In either event, EPA will not institute a second comment period on this action. Any parties interested in commenting must do so at this time.

DATES: Comments on this action must be received by February 24, 2003.

ADDRESSES: Written comments should be mailed to: Robert B. Miller, Chief, Permits and Grants Section, Air Programs Branch (AR-18J), United States Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604. A copy of the State's request is available for inspection at the above address.

FOR FURTHER INFORMATION CONTACT: Constantine Blathras at (312) 886-0671.

SUPPLEMENTARY INFORMATION:

- I. What action is EPA taking today?
- II. Where can I find more information about this proposal and corresponding direct final rule?

I. What Action Is EPA Taking Today?

The EPA is proposing to approve a revision to the Wisconsin regulations as they pertain to NEC's Holmen and Sparta, Wisconsin facilities as requested by the State of Wisconsin on June 12, 2002. The SIP revision makes changes to Wisconsin air pollution control rules federally enforceable. These rule changes were made at the request of NEC and the State of Wisconsin and they apply to the operation of the NEC Holmen and Sparta facilities. The rule revisions modify the emission limits adopted by the State of Wisconsin which are part of the current Wisconsin SIP. The rule revisions, portions of the Environmental Cooperative Agreement, supercede portions of rules in the Wisconsin SIP requiring a source-specific SIP revision.

II. Where Can I Find More Information About This Proposal and Corresponding Direct Final Rule?

For additional information see the direct final rule published in the rules and regulations section of this **Federal Register**.

Authority: 42 U.S.C. 4201 *et seq.*

Dated: October 24, 2002.

Bharat Mathur,

Acting Regional Administrator, Region 5.

[FR Doc. 03-1517 Filed 1-23-03; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 312

[FRL-7442-5]

RIN 2050-AF05

Clarification to Interim Standards and Practices for All Appropriate Inquiry Under CERCLA and Notice of Future Rulemaking Action

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing a clarification to a provision included in recent amendments to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). Specifically, today's proposed rule addresses the interim standard set by Congress in the Small Business Liability Relief and Brownfields Revitalization Act ("the Brownfields Law") for conducting "all appropriate inquiry" to establish that a landowner had no reason to know of contamination at a property under CERCLA liability provisions prior to purchasing the property. EPA is proposing a clarification to the interim standard established in the Brownfields Law. The clarification is that in the case of property purchased on or after May 31, 1997, the requirements for conducting "all appropriate inquiry," including the conduct of such activities to establish an innocent landowner defense under CERCLA, also will be satisfied through the use of ASTM Standard E1527-2000, entitled "Standard Practice for Environmental Site Assessment: Phase 1 Environmental Site Assessment Process." EPA is proposing that recipients of brownfields site assessment grants also will be in compliance with the all appropriate inquiry standards if they comply with the ASTM Standard E1527-2000.

DATES: EPA will accept public comments on this proposed rule until February 24, 2003. If we receive no adverse comment by this date, we will not take further action on this proposed rule. If we receive adverse comment, we will address all public comments in a subsequent final rule based on this proposed rule. We will not institute a second comment period on this action.

ADDRESSES: Comments on today's proposed rule may be submitted electronically, by mail, or through hand delivery/courier. Follow the detailed instructions provided in paragraph I.B. of the **SUPPLEMENTARY INFORMATION** section below. Please reference Docket number SFUND-2002-0007 when submitting your comments.

FOR FURTHER INFORMATION CONTACT: For general information, contact the RCRA/CERCLA Call Center at 800-424-9346 or TDD 800-553-7672 (hearing impaired). In the Washington, DC metropolitan area, call 703-412-9810 or TDD 703-412-3323.

For more detailed information on specific aspects of this proposed rule, contact Patricia Overmeyer, Office of Brownfields Clean up and Redevelopment (5105T), U.S.