

DEPARTMENT OF THE TREASURY**Internal Revenue Service**

26 CFR Parts 1, 20, 25, 26, 31, 40, 41, 44, 53, 54, 55, 56, 156, 157, and 301

[REG-129243-07]

RIN 1545-BG83

Tax Return Preparer Penalties Under Sections 6694 and 6695; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-129243-07) that was published in the **Federal Register** on Tuesday, June 17, 2008 (73 FR 34560) implementing amendments to the tax return preparer penalties under sections 6694 and 6695 of the Internal Revenue Code and related provisions under sections 6060, 6107, 6109, 6696 and 7701(a)(36) reflecting amendments to the Code made by section 8246 of the Small Business and Work Opportunity Tax Act of 2007. The proposed regulations affect tax return preparers and provide guidance regarding the amended provisions.

FOR FURTHER INFORMATION CONTACT: Michael E. Hara, (202) 622-4910 and Matthew S. Cooper, (202) 622-4940 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background**

The correction notice that is the subject of this document is under sections 6107, 6694, 6696, and 7701 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-129243-07) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-129243-07), which was the subject of FR Doc. E8-12898, is corrected as follows:

1. On page 34563, column 2, in the preamble, under the paragraph heading “Furnishing of Copy of the Tax Return”, first paragraph of the column, line 2, the language “Single Filers and Joint Filers With No” is corrected to read “Single and Joint Filers With No”.

2. On page 34567, column 1, in the preamble, under the paragraph heading “Definition of Tax Return Preparer”,

first paragraph of the column, line 3, the language “under proposed § 301.7701-15(b)(2) and” is corrected to read “under proposed §§ 301.7701-15(b)(2) and”.

§ 1.6694-1 [Corrected]

3. On page 34572, column 1, § 1.6694-1(e)(2), line 6, the language “would be sustained on its merits and” is corrected to read “be sustained on its merits and”.

§ 26.6694-1 [Corrected]

4. On page 34583, column 3, § 26.6694-1(a), line 5, the language “see § 1.66994-1 of this chapter.” is corrected to read “see § 1.6694-1 of this chapter.”.

§ 41.6107-1 [Corrected]

5. On page 34586, column 3, § 41.6107-1(a), line 3, the language “or claim for refund of excise tax section” is corrected to read “or claim for refund of excise tax under section”.

§ 156.6107-1 [Corrected]

6. On page 34593, column 1, § 156.6107-1(a), line 3, the language “or claim for refund of tax under Section” is corrected to read “or claim for refund of tax under section”.

LaNita Van Dyke,

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

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ENVIRONMENTAL PROTECTION AGENCY**40 CFR Parts 50 and 51**

[EPA-HQ-OAR-2008-0419; FRL-8695-2]

RIN 2060-A096

Proposed Rule to Implement the 1997 8-Hour Ozone National Ambient Air Quality Standard: Addressing a Portion of the Phase 2 Ozone Implementation Rule Concerning Reasonable Further Progress Emissions Reductions Credits Outside Ozone Nonattainment Areas

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to revise its Phase 2 implementation rule for the 8-hour ozone national ambient air quality standard (NAAQS or standard) to address the U.S. Circuit Court of Appeals for the District of Columbia Circuit’s vacatur and remand of this

rule. Specifically, this proposal addresses the vacatur and remand of a provision that allowed credit toward reasonable further progress (RFP) for the 8-hour standard from emission reductions outside the nonattainment area.

DATES: Comments must be received on or before August 20, 2008.

If anyone contacts us requesting a public hearing by July 31, 2008, we will hold a public hearing approximately 30 days after publication in the **Federal Register**. Additional information about the hearing would be published in a subsequent **Federal Register** notice.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-HQ-OAR-2008-0419 by one of the following methods:

- *www.regulations.gov:* Follow the on-line instructions for submitting comments.

- *E-mail:* a-and-r-docket@epa.gov.

- *Fax Number:* (202) 566-9744.

- *Mail:* Air and Radiation Docket and Information Center, Attention Docket ID No. EPA-HQ-OAR-2008-0419, Environmental Protection Agency, 1301 Constitution Ave., NW., Mail Code 2822T, Washington, DC 20460. Please include two copies if possible.

- *Hand Delivery:* Air and Radiation Docket and Information Center, Attention Docket ID No. EPA-HQ-OAR-2008-0419, Environmental Protection Agency in the EPA Headquarters Library, Room Number 3334 in the EPA West Building, located at 1301 Constitution Avenue, NW., Washington, DC. The EPA/DC Public Reading Room hours of operation will be 8:30 a.m. to 4:30 p.m. Eastern Standard Time (EST), Monday through Friday, Air and Radiation Docket and Information Center.

Instructions: Direct your comments to Docket ID No. EPA-HQ-OAR-2008-0419. The EPA’s policy is that all comments received will be included in the public docket without change and may be made available on-line 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