

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 Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and 8 copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Theresa M. Kolish, 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.

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 is amended by adding the following entry in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * *
Section 1.108–7 also issued under 26 U.S.C. 108. * * *

Par. 2. Section 1.108–7 is added to read as follows:

§ 1.108–7 Reduction of attributes.

[The text of the proposed § 1.108–7 is the same as the text for § 1.108–7T published elsewhere in this issue of the **Federal Register**].

Par. 3. Section 1.1017–1 is amended by adding paragraph (b)(4) to read as follows:

§ 1.1017–1 Basis reductions following a discharge of indebtedness.

* * * * *

(b) * * *

(4) [The text of the proposed § 1.1017–1(b)(4) is the same as the text for § 1.1017–1T(b)(4) published elsewhere in this issue of the **Federal Register**].

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Robert E. Wenzel,

Deputy Commissioner for Services and Enforcement.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[GA–62, GA–64–200314; FRL–7530–2]

Approval and Promulgation of Implementation Plans; Georgia: Approval of Revisions to the State Implementation Plan

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: On January 31, 2003, the Georgia Environmental Protection Division (GAEPD) submitted revisions to the “Gasoline Marketing Rule,” provided in Georgia’s Rules for Air Quality Control, Chapter 391–3–1–.02(2)(bbb) (the Georgia Fuel Rule) to EPA. The revisions, which are in response to concerns regarding adequate gasoline supply, address the Georgia Fuel Rule’s gasoline sulfur requirements, which would have been effective April 1, 2003, and associated reporting and testing requirements. On June 19, 2003, the GAEPD submitted a subsequent revision to the Georgia Fuel Rule to amend the effective date for the gasoline sulfur requirements to September 16, 2003, from the effective date cited in the previous State rule revision. In this action, EPA is proposing to approve both of GAEPD’s requests for a revision to the gasoline sulfur requirement for the period of April 1, 2003, through December 31, 2003.

DATES: Written comments must be received on or before August 18, 2003.

ADDRESSES: Comments may be submitted by mail to: Scott M. Martin, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303–8960.

Comments may also be submitted electronically, or through hand delivery/courier. Please follow the detailed instructions described in [Part (I)(B)(1)(i) through (iii)] of the **SUPPLEMENTARY INFORMATION** section.

FOR FURTHER INFORMATION CONTACT:

Scott M. Martin, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303–8960. The telephone number is (404) 562–9036. Mr. Martin can also be reached via electronic mail at martin.scott@epa.gov.

SUPPLEMENTARY INFORMATION:

I. General Information

A. How Can I Get Copies of This Document and Other Related Information?

1. The Regional Office has established an official public rulemaking file available for inspection at the Regional Office. EPA has established an official public rulemaking file for this action under GA–62, GA–64–200314. The official public file consists of the documents specifically referenced in this action, any public comments received, and other information related to this action. Although a part of the official docket, the public rulemaking file does not include Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. The official public rulemaking file is the collection of materials that is available for public viewing at the Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303–8960. EPA requests that if at all possible, you contact the contact listed in the For Further Information Contact section to schedule your inspection. The Regional Office’s official hours of business are Monday through Friday, 9 to 3:30 excluding federal holidays.

2. Copies of the State submittal and EPA’s technical support document are also available for public inspection during normal business hours, by appointment at the State Air Protection Branch, Georgia Environmental Protection Division, Georgia Department of Natural Resources, 4244 International Parkway, Suite 120, Atlanta, Georgia 30354, telephone (404) 363–7000.

3. Electronic Access. You may access this **Federal Register** document electronically through the Regulation.gov web site located at