

signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person who timely submitted written comments. If a public hearing is scheduled, notice of the date, time, and place of the hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these regulations is Jeffrey P. Cowan of the Office of Chief Counsel (International). However, other personnel from the Treasury Department and the IRS 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 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** Section 1.901–2 is amended by revising paragraphs (e)(5)(iii) and (iv) and adding paragraph (h)(3) to read as follows:

#### § 1.901–2 Income, war profits, or excess profits tax paid or accrued.

\* \* \* \* \*

(e) \* \* \*

(5) \* \* \*

(iii) through (iv)(B)(1)(ii) [The text of proposed § 1.901–2(e)(5)(iv)(B)(1)(iii) through (iv)(B)(1)(ii) is the same as the text of § 1.901–2T(e)(5)(iv)(B)(1)(iii) through (iv)(B)(1)(ii) published elsewhere in this issue of the **Federal Register**.]

(iii) [The text of proposed § 1.901–2(e)(5)(iv)(B)(1)(iii) is the same as the text of § 1.901–2T(e)(5)(iv)(B)(1)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(h) \* \* \*

(3) [The text of proposed § 1.901–2(h)(3) is the same as the text of § 1.901–2T(h)(3) published elsewhere in this issue of the **Federal Register**.]

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2011–17919 Filed 7–14–11; 8:45 am]

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#### DEPARTMENT OF VETERANS AFFAIRS

#### 38 CFR Part 3

**RIN 2900–AN33**

#### Claim-Related Documents or Supporting Evidence Not of Record

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Withdrawal of proposed rule.

**SUMMARY:** In a document published in the **Federal Register** on November 12, 2009, the Department of Veterans Affairs (VA) proposed to add a new section to its adjudication regulations to establish temporary VA procedures for when claimants allege the submission of claim-related documents or evidence in support of a claim during the time period of April 14, 2007, through October 14, 2008, when such documents or evidence are not of record in the official VA file.

**DATES:** The proposed rule published at 74 FR 58232 on November 12, 2009, is withdrawn as of July 18, 2011.

#### FOR FURTHER INFORMATION CONTACT:

Thomas J. Kniffen, Chief, Regulations Staff (211D), Compensation and Pension Service, Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461–9725. You may also request further information regarding this rulemaking at [CPRULEANDCOSTQUESTIONS.vbaco@va.gov](mailto:CPRULEANDCOSTQUESTIONS.vbaco@va.gov)

**SUPPLEMENTARY INFORMATION:** In response to Department of Veterans Affairs (VA) Office of Inspector General (OIG) audit findings of improper document handling and control, dated August 20, 2008, the Secretary of Veterans Affairs suspended all document-shredding activities effective October 14, 2008, and provided temporary claims-handling and document control procedures to all regional office (RO) personnel regarding veterans who allege that they submitted claim-related documents or evidence in support of a claim between April 14, 2007, through October 14, 2008, that are not of record in official VA files. The proposed rulemaking was initiated to codify the temporary claims-handling and document control procedures established by the Secretary.

Since October 14, 2008, VA has consistently conformed to scrupulous nationwide document control procedures established by the Secretary. Additionally, new claims-handling procedures were implemented to handle submissions that may have occurred within the time period August 14, 2007,

through October 14, 2008. These special procedures relaxed certain administrative claim submission requirements for claimants who asserted that they had submitted a claim or evidence during that period.

Specifically, procedures called for VA regional office personnel to recognize a claimant's or representative's assertion that a claim and/or supporting evidence had been previously submitted to VA during the 18-month window from April 14, 2007, to October 14, 2008. The procedures stated that VA would consider such a claim and/or evidence as though the claim and/or evidence was received on the date asserted by the claimant. The procedures provided specific instructions to VA regional office personnel on how to handle assertions of previously filed claims and/or evidence in favor of claimants where: (1) There was no record that the claim was received by VA, (2) VA adjudicated the claim based on a resubmission at a later date (i.e., a duplicate claim) because the first submittal was not retained, or (3) the claim was considered by VA based on an incomplete record because the supporting evidence or information was not added to the record. VA accordingly established effective dates or readjudicated claims based on claimants' assertions of previously filed claims and/or evidence during the 18-month period. The relaxed procedures were developed to ameliorate any loss of claims, information, or evidence that may have occurred as a result of inappropriate document disposal in VA regional offices during that period.

VA believes that it has addressed all allegations of document or evidence submissions from claimants who may have been affected by improper document handling and control during the period April 14, 2007, through October 14, 2008, and that VA is unlikely to receive any additional allegations of submissions during that time period. As we explained in the preamble to the notice of proposed rulemaking, if a submitted claim-related document or evidence is not of record in official VA files, a "veteran reasonably would have inquired about the document submission or would have been informed of its misplacement or destruction within 18 months from the asserted date of submission." 74 FR 58232 (Nov. 12, 2009). Because it has been over 30 months since October 2008, we do not anticipate any new allegations of submissions during the time period April 2007 to October 2008. Additionally, the notice of proposed rulemaking, published in November 2009, informed the public, including

claimants and veterans service organizations, that VA had established temporary claims-handling procedures for claimants who allege that they submitted a claim-related document or evidence during the aforementioned time period that was not of record in official VA files. Furthermore, it is VA's general policy that any claimant can assert at any time that VA misplaced or inadvertently destroyed documents and that VA will take appropriate action under existing procedures. Therefore, upon further study we have determined that this rulemaking is unnecessary. VA is withdrawing the proposed rule as it is no longer required.

#### Signing Authority

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. John R. Gingrich, Chief of Staff, Department of Veterans Affairs, approved this document on June 9, 2011, for publication.

Dated: July 13, 2011.

#### Robert C. McFetridge,

Director, Office of Regulation Policy and Management, Office of the General Counsel, Department of Veterans Affairs.

[FR Doc. 2011-17959 Filed 7-15-11; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R06-OAR-2005-TX-0025; FRL-9439-7]

#### Approval and Promulgation of Implementation Plans; Texas; Revisions to the New Source Review (NSR) State Implementation Plan (SIP); General Definitions; Definition of Modification of Existing Facility

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule; Proposed withdrawal of prior proposed disapproval.

**SUMMARY:** EPA is proposing to approve revisions to the applicable State Implementation Plan (SIP) for the State of Texas that relate to severable portions of the definition of "modification of existing facility" in the general definitions for the Texas NSR Program. EPA proposes to find that these changes to the Texas SIP comply with the

Federal Clean Air Act (the Act or CAA) and EPA regulations, and are consistent with EPA policies. EPA is also proposing to withdraw an action proposed on September 23, 2009, regarding two provisions that have been superseded by later submitted revisions. EPA is taking this action under section 110 of the Act.

**DATES:** Comments must be received on or before August 17, 2011.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R06-OAR-2005-TX-0025 by one of the following methods:

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

(2) *E-mail:* Mr. Stanley M. Spruiell at [spruiell.stanley@epa.gov](mailto:spruiell.stanley@epa.gov).

(3) U.S. EPA Region 6 "Contact Us" Web site: <http://epa.gov/region6/r6comment.htm>. Please click on "6PD" (Multimedia) and select "Air" before submitting comments.

(4) *Fax:* Mr. Stanley M. Spruiell, Air Permits Section (6PD-R), at fax number 214-665-6762.

(5) *Mail:* Mr. Stanley M. Spruiell, Air Permits Section (6PD-R), Environmental Protection Agency, 1445 Ross Avenue, Suite 1200, Dallas, Texas 75202-2733.

(6) *Hand or Courier Delivery:* Mr. Stanley M. Spruiell, Air Permits Section (6PD-R), Environmental Protection Agency, 1445 Ross Avenue, Suite 1200, Dallas, Texas 75202-2733. Such deliveries are accepted only between the hours of 8:30 a.m. and 4:30 p.m. weekdays except for legal holidays. Special arrangements should be made for deliveries of boxed information.

*Instructions:* Direct your comments to Docket ID No. EPA-R06-OAR-2005-TX-0025. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at <http://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 <http://www.regulations.gov> or e-mail. The <http://www.regulations.gov> Web site is an "anonymous access" system, which means that 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 <http://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 <http://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 <http://www.regulations.gov> or in hard copy at the Air Permits Section (6PD-R), Environmental Protection Agency, 1445 Ross Avenue, Suite 700, Dallas, Texas 75202-2733. The file will be made available by appointment for public inspection in the Region 6 Freedom of Information Act Review Room between the hours of 8:30 a.m. and 4:30 p.m. weekdays except for legal holidays. Contact the person listed in the **FOR FURTHER INFORMATION CONTACT** paragraph below or Mr. Bill Deese at (214) 665-7253 to make an appointment. If possible, please make the appointment at least two working days in advance of your visit. There will be a 15 cent per page fee for making photocopies of documents. On the day of the visit, please check in at the EPA Region 6 reception area at 1445 Ross Avenue, Suite 700, Dallas, Texas.

The State submittals, which are part of the EPA docket, are also available for public inspection at the State Air Agency during official business hours by appointment: Texas Commission on Environmental Quality (TCEQ), Office of Air Quality, 12124 Park 35 Circle, Austin, Texas 78753.

**FOR FURTHER INFORMATION CONTACT:** Mr. Stanley M. Spruiell, Air Permits Section (6PD-R), Environmental Protection Agency, Region 6, 1445 Ross Avenue, Suite 700, Dallas, Texas 75202-2733, telephone (214) 665-7212; fax number (214) 665-6762; e-mail address [spruiell.stanley@epa.gov](mailto:spruiell.stanley@epa.gov).

**SUPPLEMENTARY INFORMATION:** Throughout this document wherever