

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 identifications 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 electronic or written comments and an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by October 12, 2010. 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 Kathryn Zuba of the Office of the Associate Chief Counsel (Procedure and Administration).

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 an entry in numerical order to read as follows:

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

Section 1.6012-2 is also issued under the authority of 26 U.S.C. 6011 and 6012.

Par. 2. Section 1.6012-2 is amended by adding paragraphs (a)(4) and (a)(5) to read as follows:

§ 1.6012-2 Corporations required to make returns of income.

(a) * * *

(4) *Disclosure of uncertain tax positions.* A corporation required to make a return under this section shall attach Schedule UTP, Uncertain Tax Position Statement, or any successor form, to such return, in accordance with

forms, instructions, or other appropriate guidance provided by the IRS.

(5) *Effective/applicability date.*

Paragraph (a)(4) of this section applies to returns filed for tax years beginning after December 15, 2009, and ending after the date of publication of the adoption of these rules as final regulations in the **Federal Register**.

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Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2010-22624 Filed 9-7-10; 4:15 pm]

BILLING CODE 4830-01-P

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Chapter I

RIN 1219-AB71

Safety and Health Management Programs for Mines

AGENCY: Mine Safety and Health Administration, Labor.

ACTION: Notice of public meetings; notice of close of comment period.

SUMMARY: The Mine Safety and Health Administration (MSHA) will hold three public meetings to gather information about effective, comprehensive safety and health management programs at mines. Public meetings will include presentations on model programs by representatives from: Academia; safety and health professionals; industry organizations; worker organizations; and government agencies. Model programs should be designed to prevent injuries and illnesses, maintain compliance with the Federal Mine Safety and Health Act, safety and health standards and regulations, and include participation of everyone from the Chief Executive Officer (CEO) to workers and contractors. Model programs should involve hazard identification and control and training and retraining of workers. The Agency will use information from the meetings to help develop a proposed rule for Safety and Health Management Programs for mines which will allow miners and operators to be proactive in their approach to health and safety.

DATES: All comments must be received by midnight Eastern Standard Time on December 17, 2010. MSHA will hold three meetings on October 8, 2010, October 12, 2010, and October 14, 2010 at the locations listed in the **SUPPLEMENTARY INFORMATION** section of this notice.

ADDRESSES: Comments must be identified with “RIN 1219-AB71” and may be sent by any of the following methods:

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

(2) *Electronic mail:* zzMSHA-comments@dol.gov. Include “RIN 1219-AB71” in the subject line of the message.

(3) *Facsimile:* 202-693-9441. Include “RIN 1219-AB71” in the subject line of the message.

(4) *Regular Mail:* MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Boulevard, Room 2350, Arlington, Virginia 22209-3939.

(5) *Hand Delivery or Courier:* MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Boulevard, Room 2350, Arlington, Virginia. Sign in at the receptionist’s desk on the 21st floor.

Comments can be accessed electronically at <http://www.msha.gov> under the Rules and Regs link.

Comments may also be reviewed at the Office of Standards, Regulations, and Variances, 1100 Wilson Boulevard, Room 2350, Arlington, Virginia. Sign in at the receptionist’s desk on the 21st floor.

MSHA maintains a list that enables subscribers to receive e-mail notification when rulemaking documents are published in the **Federal Register**. To subscribe, go to <http://www.msha.gov/subscriptions/subscribe.aspx>.

FOR FURTHER INFORMATION CONTACT:

Patricia W. Silvey, Director, Office of Standards, Regulations, and Variances, MSHA, at silvey.patricia@dol.gov (e-mail), 202-693-9440 (voice), or 202-693-9441 (facsimile).

SUPPLEMENTARY INFORMATION: All meetings will start at 9 a.m. and conclude by 5 p.m. The agenda for the meetings will include:

- Registration,
- Opening Statement,
- Presentations,
- Comments from the Public, and
- Closing Statement.

MSHA requested academia, safety and health professionals, industry organizations, worker organizations, and government agencies to present information at these meetings on best practices for safety and health programs. MSHA is particularly interested in information on programs which include active involvement of workers from the development of the program through implementation to evaluation. Requests to present at a meeting may be made by telephone (202-693-9440), facsimile (202-693-9441), or mail (MSHA, Office of Standards, Regulations and

Variances, 1100 Wilson Boulevard, Room 2350, Arlington, Virginia 22209–3939).

The meetings will be conducted in an informal manner. Presenters and

attendees may provide written information to the court reporter for inclusion in the rulemaking record. MSHA will make transcripts of the meetings available on MSHA's Web site

<http://www.msha.gov>, and include them in the rulemaking record.

The meetings will be held on the following dates at the locations indicated:

Date	Location	Contact number
October 8, 2010	MSHA National Office, 1100 Wilson Boulevard, 25th Floor Conference Room, Arlington, VA 22209.	(202) 693–9440
October 12, 2010	Embassy Suites Sacramento–Riverwalk Promenade, 100 Capitol Mall, Sacramento, CA 95814.	(916) 326–5000
October 14, 2010	Omni William Penn Hotel, 530 William Penn Place, Pittsburgh, PA 15219	(412) 281–7100

MSHA has reviewed a number of guidelines for safety and health management programs, including:

- The Occupational Safety and Health Administration's (OSHA's) Voluntary Protection Program and its Safety and Health Program Management Guidelines;

- The American National Standards Institute's (ANSI's) and American Industrial Hygiene Association's (AIHA's) ANSI/AIHA's Z10–2005, Occupational Health and Safety Management Systems;

- The International Standards Organization's (ISO's) ISO 9001:2008 (E), Quality management systems—Requirements; and

- The British Standards Institution's (BSI's) BS OHSAS 18001:2007, Occupational Health and Safety Assessment Series, Occupational health and safety management systems—Requirements.

The Guidelines reveal that the components of effective safety and health management programs generally include:

1. Management Commitment.
2. Worker Involvement.
3. Hazard Identification, including workplace inspections for violations of mandatory health and safety standards.
4. Hazard Prevention and Control.
5. Safety and Health Training.
6. Program Evaluation.

Year after year, many companies experience low injury and illness rates and low violation rates. For these companies, preventing harm to their workers is more than compliance with safety and health requirements; it reflects the embodiment of a culture of safety—from the CEO to the worker to the contractor. This culture of safety derives from a commitment to a systematic, effective, comprehensive safety and health management program, implemented with the full participation of all workers. MSHA understands that many companies have developed and implemented effective safety and health management programs. At the meetings, you will hear about some of these

programs. The Agency is interested in receiving comments on all aspects of safety and health management programs.

MSHA will accept written comments and information for the record from any interested party, including those not presenting oral statements.

Dated: September 2, 2010.

Joseph A. Main,

Assistant Secretary of Labor, for Mine Safety and Health.

[FR Doc. 2010–22403 Filed 9–8–10; 8:45 am]

BILLING CODE 4510–43–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R05–OAR–2010–0556; FRL–9198–1]

Approval and Promulgation of Air Quality Implementation Plans; Minnesota; Carbon Monoxide (CO) Limited Maintenance Plan for the Twin Cities Area

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve a request submitted by the Minnesota Pollution Control Agency (MPCA) on June 16, 2010, to revise the Minnesota State Implementation Plan (SIP) for carbon monoxide (CO) under the Clean Air Act (CAA). The State has submitted a limited maintenance plan for CO showing continued attainment of the CO National Ambient Air Quality Standard (NAAQS) in the Minneapolis–St. Paul (Twin Cities) area. The one hour CO NAAQS and eight hour CO NAAQS are 35 parts per million (ppm), and 9 ppm, respectively. This limited maintenance plan satisfies section 175A of the CAA, and is in accordance with EPA's October 29, 1999, approval of the State's redesignation request and maintenance plan for the Twin Cities area. Additionally, this limited maintenance plan for CO satisfies the requirements

contained in the October 6, 1995, EPA memorandum entitled “Limited Maintenance Plan Option for Nonclassifiable CO Nonattainment Areas.”

DATES: Comments must be received on or before October 12, 2010.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R05–OAR–2010–0556, by one of the following methods:

1. <http://www.regulations.gov>: Follow the on-line instructions for submitting comments.

2. E-mail: bortzer.jay@epa.gov.

3. Fax: (312) 692–2054.

4. Mail: Jay Bortzer, Chief, Air Programs Branch (AR–18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.

5. *Hand Delivery:* Jay Bortzer, Chief, Air Programs Branch (AR–18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604. Such deliveries are only accepted during the Regional Office normal hours of operation, and special arrangements should be made for deliveries of boxed information. The Regional Office official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.

Please see the direct final rule which is located in the Final Rules section of this **Federal Register** for detailed instructions on how to submit comments.

FOR FURTHER INFORMATION CONTACT:

Andy Chang, Environmental Engineer, Air Planning and Maintenance Section, Air Programs Branch (AR–18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 886–0258, chang.andy@epa.gov.

SUPPLEMENTARY INFORMATION: In the Final Rules section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial