

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-144468-05]

RIN 1545-BE98

#### Disallowance of Partnership Loss Transfers, Mandatory Basis Adjustments, Basis Reduction in Stock of a Corporate Partner, Modification of Basis Allocation Rules for Substituted Basis Transactions, Miscellaneous Provisions; Hearing Cancellation

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Cancellation of a notice of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed regulations that provide guidance on certain provisions of the American Jobs Creation Act of 2004 and conform the regulations to statutory changes in the Taxpayer Relief Act of 1997.

**DATES:** The public hearing originally scheduled for April 30, 2014 at 10 a.m. is cancelled.

#### FOR FURTHER INFORMATION CONTACT:

Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and a notice of public hearing that appeared in the **Federal Register** on Thursday, January 16, 2014 (79 FR 3042) announced that a public hearing was scheduled for April 30, 2014, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. The subject of the public hearing is under section 721 of the Internal Revenue Code.

The public comment period for these regulations expired on April 16, 2014. The notice of proposed rulemaking and

notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of April 23, 2014, no one has requested to speak. Therefore, the public hearing scheduled for April 30, 2014 at 10 a.m. is cancelled.

**Martin V. Franks,**

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

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**BILLING CODE 4830-01-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R03-OAR-2014-0179; FRL-9910-05-Region 3]

#### Approval and Promulgation of Air Quality Implementation Plans; Virginia; Control of Volatile Organic Compound Emissions From Mondelēz Global LLC, Inc.—Richmond Bakery Located in Henrico County, Virginia

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

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) proposes to approve the State Implementation Plan (SIP) revisions submitted by the Commonwealth of Virginia. The revision consist of a revised Federally enforceable state operating permit containing terms and conditions for the control of volatile organic compound (VOC) emissions from the Mondelēz Global LLC, Inc. (Mondelēz)—Richmond Bakery located in Henrico County, Virginia. This SIP revision establishes reasonably available control technology (RACT) for the control of VOC emissions from Mondelēz—Richmond Bakery. In the Final Rules section of this **Federal Register**, EPA is approving the Commonwealth's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A more detailed description of the state submittal and EPA's evaluation is included in the notice of direct final rulemaking and the Technical Support Document (TSD)

prepared in support of this rulemaking action. The TSD is available on [www.regulations.gov](http://www.regulations.gov) under Docket ID No. EPA-R03-OAR-2014-0179. If no adverse comments are received in response to this action, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments must be received in writing by May 29, 2014.

**ADDRESSES:** Submit your comments, identified by Docket ID Number EPA-R03-OAR-2014-0179 by one of the following methods:

A. [www.regulations.gov](http://www.regulations.gov). Follow the on-line instructions for submitting comments.

B. *Email:* [Fernandez.cristina@epa.gov](mailto:Fernandez.cristina@epa.gov).

C. *Mail:* EPA-R03-OAR-2014-0179, Cristina Fernandez, Associate Director, Office of Air Program Planning, Mailcode 3AP30, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

D. *Hand Delivery:* At the previously-listed EPA Region III address. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

*Instructions:* Direct your comments to Docket ID No. EPA-R03-OAR-2014-0179. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at [www.regulations.gov](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 [www.regulations.gov](http://www.regulations.gov) or email. The [www.regulations.gov](http://www.regulations.gov) Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an email comment directly to EPA without going through [www.regulations.gov](http://www.regulations.gov), your email address will be automatically