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Issued on February 12, 2024.

Victor Wicklund,

Deputy Director, Compliance & Airworthiness Division, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-132569-17]

RIN 1545-BO40

Definition of Energy Property and Rules Applicable to the Energy Credit; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations that would amend the regulations relating to the energy credit for the taxable year in which eligible energy property is placed in service.

DATES: The public hearing on these proposed regulations has been scheduled for Tuesday, February 20, 2024, at 10 a.m. ET and Wednesday, February 21, 2024, at 10 a.m. ET.

ADDRESSES: Tuesday, February 20, 2024, the public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification 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. Participants may alternatively attend the public hearing by telephone.

On Wednesday, February 21, 2024, the public hearing will be held by telephone only.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, the Office of Associate Chief Counsel (Passthroughs and Special Industries), (202) 317-6835 (not a toll-free number); concerning submissions of comments,

the hearing and/or to be placed on the building access list to attend the public hearing, call Vivian Hayes (202-317-6901) (not a toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-132569-17) that was published in the **Federal Register** on Wednesday, November 22, 2023 (88 FR 82188). To accommodate all persons who wished to present oral comments at the public hearing, the hearing Tuesday, February 20, 2024, has been extended to Wednesday, February 21, 2024. The additional day, February 21, 2024, is reserved for oral comments by telephone only.

Persons who wished to present oral comments at the public hearing were required to submit written and electronic comments and an outline of the topics to be discussed as well as the time to be devoted to each topic by January 22, 2024. This due date for requests to testify has not been extended. Persons who made timely requests to testify will receive the telephone number and access codes for the public hearing.

An agenda showing the scheduling of the speakers will be available free of charge at the hearing, and via the Federal eRulemaking Portal (www.Regulations.gov) under the title of Supporting & Related Material.

Individuals who want to attend the public hearing in person without testifying must also send an email to publichearings@irs.gov to have your name added to the building access list. The subject line of the email must contain the regulation number REG-132569-17 and the language ATTEND In Person. For example, the subject line may say: Request to ATTEND Hearing In Person for REG-132569-17. Requests to attend the public hearing must be received by 5:00 p.m. ET by February 15, 2024.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-132569-17, and the language ATTEND Hearing Telephonically. For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-132569-17. Requests to attend the public hearing must be received by 5 p.m. ET by February 15, 2024.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by 5 p.m. ET on February 14, 2024.

Any questions regarding speaking at or attending a public hearing may also be emailed to publichearings@irs.gov.

Oluwafunmilayo A. Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 2 and 99

[EPA-HQ-OAR-2023-0434; FRL-10246.1-02-OAR]

RIN 2060-AW02

Waste Emissions Charge for Petroleum and Natural Gas Systems; Extension of Comment Period

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule; extension of public comment period.

SUMMARY: On January 26, 2024, the Environmental Protection Agency (EPA) published a proposed rule titled “Waste Emissions Charge for Petroleum and Natural Gas Systems”. The EPA is extending the comment period for this proposed rule.

DATES: The comment period for the proposed rule published on January 26, 2024, at 89 FR 5318, is extended. Comments must be received on or before March 26, 2024.

ADDRESSES: You may send your comments, identified by Docket ID No. EPA-HQ-OAR-2023-0434, by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov> (our preferred method) Follow the online instructions for submitting comments.

- *Mail:* U.S. Environmental Protection Agency, EPA Docket Center, Office of Air and Radiation Docket, Mail Code 28221T, 1200 Pennsylvania Avenue NW, Washington, DC 20460.

- *Hand Delivery:* EPA Docket Center, WJC West Building, Room 3334, 1301 Constitution Avenue NW, Washington,