

rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**. The IRS and Treasury Department request comments from small entities that believe they might be adversely affected by these regulations. Pursuant to section 7805(f) of the Internal Revenue Code, these temporary regulations will be submitted to the Chief Counsel for the Advocacy of the Small Business Administration for comment on their impact.

Drafting Information

The principal authors of these regulations are Theresa Abell and Martin Huck of the Office of Associate Chief Counsel (Corporate). 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.

Amendments to the Regulations

■ Accordingly, 26 CFR part 1 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 1.1502–20T(i) is amended by:

- 1. Revising the first sentence of paragraph (i)(4).
- 2. Redesignating paragraph (i)(6) as (i)(7).
- 3. Adding new paragraph (i)(6).

The revision and addition read as follows:

§ 1.1502–20T Disposition or deconsolidation of subsidiary stock (temporary).

* * * * *

(i) * * *

(4) *Time and manner of making the election.* An election to determine allowable loss or basis reduction by applying the provisions described in paragraph (i)(2)(i) or (ii) of this section is made by including the statement required by this paragraph with or as part of any timely filed (including any extensions) original return for a taxable year that includes any date on or before August 26, 2004, or with or as part of an amended return filed before the date the original return for the taxable year that includes August 26, 2004, is due (including any extensions). * * *

* * * * *

(6) *Revocation or amendment of prior elections—(i) In general.*

Notwithstanding anything to the contrary in this paragraph (i), if a consolidated group made an election under paragraph (i) of this section to apply the provisions described in paragraph (i)(2)(i) or (ii) of this section, the consolidated group may revoke or amend that election as provided in this paragraph (i)(6).

(ii) *Time and manner of revoking or amending an election.* An election to apply the provisions described in paragraph (i)(2)(i) or (ii) of this section is revoked or amended by including the statement required by paragraph (i)(6)(iii) of this section with or as part of any timely filed (including any extensions) original return for a taxable year that includes any date on or before August 26, 2004, or with or as part of an amended return filed before the date the original return for the taxable year that includes August 26, 2004, is due (including any extensions).

(iii) *Required statement—(A) Revocation.* To revoke an election to apply the provisions described in paragraph (i)(2)(i) or (ii) of this section, the consolidated group must file a statement entitled “Revocation of Election Under Section 1.1502–20T(i).” The statement must include the name and employer identification number (E.I.N.) of the subsidiary and of the member(s) that disposed of the subsidiary stock.

(B) *Amendment.* To amend an election to apply the provisions described in paragraph (i)(2)(i) or (ii) of this section, the consolidated group must file a statement entitled “Amendment of Election Under Section 1.1502–20T(i).” The statement must include the following information—

(1) The name and employer identification number (E.I.N.) of the subsidiary and of the member(s) that disposed of the subsidiary stock; and

(2) The provision the taxpayer elects to apply to determine allowable loss or basis reduction (described in paragraph (i)(2)(i) or (ii) of this section).

(iv) *Special rule.* If a consolidated group revokes an election made under paragraph (i) of this section, an election described in § 1.1502–20(g) to reattribute losses will not be respected, even if such election was filed with the group’s return for the year of the disposition.

(v) This paragraph (i)(6) is applicable on and after August 26, 2004.

* * * * *

■ **Par. 3.** Section § 1.1502–32T(b)(4)(vii)(C) is amended by removing the language “May 7, 2003”

and adding the language “August 25, 2004” each time it appears.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: August 19, 2004.

Gregory F. Jenner,

Acting Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 04–19476 Filed 8–25–04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Parts 40, 41, 44, 45, 46, 70, and 275

[T.D. TTB–16]

RIN 1513–AA20

Importation of Tobacco Products and Cigarette Papers and Tubes; Recodification of Regulations; Administrative Changes Due to the Homeland Security Act of 2002 (2000R–546P)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

ACTION: Final rule; Treasury decision.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau (TTB) is recodifying its regulations pertaining to the importation of tobacco products and cigarette papers and tubes. We are also making administrative changes to these regulations to reflect TTB’s new name and organizational structure resulting from changes made by the Homeland Security Act of 2002. This document does not include any substantive regulatory changes.

DATES: This rule is effective on August 26, 2004.

FOR FURTHER INFORMATION CONTACT: N. A. Sutton, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, telephone 415–271–1254 or e-mail: nancy.sutton@ttb.gov.

SUPPLEMENTARY INFORMATION:

Background

As a part of its continuing efforts to reorganize chapter I of title 27 of the Code of Federal Regulations (27 CFR chapter I), the Alcohol and Tobacco Tax and Trade Bureau (TTB) is removing all of part 275, Importation of Tobacco Products and Cigarette Papers and Tubes, from subchapter M, Alcohol, Tobacco and Other Excise Taxes, and recodifying it as part 41 in subchapter B, Tobacco. This change merely

improves the organization of chapter I of title 27. The table below shows from which section of part 275 the requirements of part 41 are derived.

In addition, section 1111 of the Homeland Security Act of 2002 (Public Law 107–296, 116 Stat. 2135) divided the Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, into two separate agencies, the Bureau of Alcohol, Tobacco, Firearms and Explosives in the Department of Justice, and TTB which remains in the Department of the Treasury. This reorganization requires us to amend each of the CFR parts under our jurisdiction to reflect our Bureau's new name and organizational structure. This document makes the appropriate administrative, nonsubstantive changes to the newly redesignated part 41.

DERIVATION TABLE FOR PART 41

The requirements of section	Are derived from section
Subpart A	
41.1	275.1
Subpart B	
41.11	275.11
Subpart C	
41.21	275.21
41.22	275.22
41.23	275.23
41.24	275.24
41.25	275.25
41.26	275.26
41.27	275.27
41.28	275.28
41.29	275.29
Subpart D	
41.30	275.30
41.31	275.31
41.32	275.32
41.33	275.33
41.34	275.34
41.35	275.35
41.37	275.37
41.38	275.38
41.39	275.39
41.40	275.40
41.41	275.41
41.50	275.50
41.60	275.60
41.62	275.62
41.63	275.63
Subpart E	
41.71	275.71
41.72	275.72
41.72a	275.72a
41.72b	275.72b
41.72c	275.72c
41.73	275.73
41.74	275.74

DERIVATION TABLE FOR PART 41— Continued

The requirements of section	Are derived from section
41.75	275.75
Subpart F	
41.81	275.81
41.82	275.82
41.83	275.83
41.85	275.85
41.85a	275.85a
41.86	275.86
Subpart G	
41.101	275.101
41.105	275.105
41.106	275.106
41.107	275.107
41.108	275.108
41.109	275.109
41.110	275.110
41.111	275.111
41.112	275.112
41.113	275.113
41.114	275.114
41.114a	275.114a
41.115	275.115
41.115a	275.115a
41.116	275.116
41.117	275.117
41.118	275.118
41.119	275.119
41.120	275.120
41.121	275.121
41.122	275.122
41.123	275.123
41.124	275.124
41.125	275.125
41.126	275.126
41.127	275.127
41.128	275.128
41.129	275.129
41.135	275.135
41.136	275.136
41.137	275.137
41.138	275.138
41.139	275.139
41.140	275.140
41.141	275.141
Subpart H	
41.151–41.153	275.151–275.153
Subpart I	
41.161	275.161
41.162	275.162
41.163	275.163
41.165	275.165
41.170	275.170
41.171	275.171
41.172	275.172
41.173	275.173
41.174	275.174
Subpart J	
41.181	275.181
41.182	275.182

DERIVATION TABLE FOR PART 41— Continued

The requirements of section	Are derived from section
41.183	275.183
Subpart K	
41.190	275.190
41.191	275.191
41.192	275.192
41.193	275.193
41.194	275.194
41.195	275.195
41.196	275.196
41.197	275.197
41.198	275.198
41.199	275.199
41.200	275.200
41.201	275.201
41.202	275.202
41.203	275.203
41.204	275.204
41.205	275.205
41.206	275.206
41.207	275.207
41.208	275.208
Subpart L	
41.220	275.220
41.221	275.221
41.222	275.222
41.223	275.223
41.224	275.224
41.225	275.225
41.226	275.226
41.227	275.227
41.228	275.228

Regulatory Flexibility Act

Because no notice of proposed rulemaking is required for this final rule under 5 U.S.C. 553, the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) do not apply.

Executive Order 12866

This final rule is not a significant regulatory action as defined in Executive Order 12866. Accordingly, this final rule is not subject to the analysis requirement of this Executive Order.

Inapplicability of Prior Notice and Comment and Delayed Effective Date Requirements

Because this final rule merely makes organizational and technical or conforming nonsubstantive amendments to improve the layout of the regulations and to reflect the new name and organizational structure of TTB, no notice of proposed rulemaking and public comment period are required under 5 U.S.C. 553(b)(B). For the same reasons, this final rule is not subject to the delayed effective date requirement of 5 U.S.C. 553(d).

Drafting Information

The principal author of this document is N. A. Sutton, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau.

List of Subjects

27 CFR Part 40

Cigars and cigarettes, Claims, Electronic funds transfers, Excise taxes, Imports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco.

27 CFR Part 41

Cigars and cigarettes, Claims, Customs duties and inspection, Electronic funds transfers, Excise taxes, Imports, Labeling, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Virgin Islands, Warehouses.

27 CFR Part 44

Aircraft, Armed forces, Cigars and cigarettes, Claims, Customs duties and inspection, Excise taxes, Exports, Foreign trade zones, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Vessels, Warehouses.

27 CFR Part 45

Cigars and cigarettes, Excise taxes, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Tobacco.

27 CFR Part 46

Cigars and cigarettes, Claims, Excise taxes, Penalties, Reporting and recordkeeping requirements, Seizures and forfeitures, Surety bonds, Tobacco.

27 CFR Part 70

Administrative practice and procedure, Claims, Excise taxes, Freedom of information, Law enforcement, Penalties, Reporting and recordkeeping requirements, Surety bonds.

27 CFR Part 275

Cigars and cigarettes, Claims, Customs duties and inspection, Electronic funds transfers, Excise taxes, Imports, Labeling, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Virgin Islands, Warehouses.

Amendments to the Regulations

■ For the reasons stated in the preamble, TTB amends chapter 1 of title 27 of the Code of Federal Regulations as follows:

PART 40—MANUFACTURE OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

■ 1. The authority citation for 27 CFR part 40 continues to read as follows:

Authority: 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5753, 5761–5763, 6061, 6065, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6404, 6423, 6676, 6806, 7011, 7212, 7325, 7342, 7502, 7503, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

§ 40.165a [Amended]

■ 2. Amend the first sentence of paragraphs (a)(1), (b)(1) and (b)(3) of § 40.165a by removing the reference to “parts 275 and 285” and adding, in its place, a reference to “part 41”.

§§ 40.236, 40.357 and 40.452 [Amended]

■ 3. Remove the reference to “part 275” and add, in its place, a reference to “part 41” in the following places:

■ a. Section 40.236;

■ b. Section 40.357 (a)(1), (b)(1), and (b)(3); and

■ c. Section 40.452.

PART 44—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX

■ 4. The authority citation for 27 CFR part 44 continues to read as follows:

Authority: 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

§ 44.11 [Amended]

■ 5. Amend the definition of “Sale price” in § 44.11 by removing the reference to “275.39” and adding, in its place, a reference to “41.39”.

PART 45—REMOVAL OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, FOR USE OF THE UNITED STATES

■ 6. The authority citation for 27 CFR part 45 continues to read as follows:

Authority: 26 U.S.C. 5703, 5704, 5705, 5723, 5741, 5751, 5762, 5763, 6313, 7212, 7342, 7606, 7805, 44 U.S.C. 3504(h).

§ 45.11 [Amended]

■ 7. Amend the definition of “Sale price” in § 45.11 by removing the reference to “275.39” and adding, in its place, a reference to “41.39”.

PART 46—MISCELLANEOUS REGULATIONS RELATING TO TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

■ 8. The authority citation for 27 CFR part 46 continues to read as follows:

Authority: 18 U.S.C. 2341–2346, 26 U.S.C. 5704, 5708, 5751, 5754, 5761–5763, 6001, 6601, 6621, 6622, 7212, 7342, 7602, 7606, 7805, 44 U.S.C. 3504(h), 49 U.S.C. 782, unless otherwise noted.

§ 46.72 [Amended]

■ 9. Amend the definition of “Sale price” in § 46.72 by removing the reference to “275.39” and adding, in its place, a reference to “41.39”.

§ 46.166 [Amended]

■ 10. Amend § 46.166 as follows:

■ a. In paragraph (a), first sentence, remove the reference to “parts 270 and 275” and add, in its place, a reference to “parts 40 and 41”.

■ b. In paragraph (c) remove the reference to “§ 275.83” and add, in its place, a reference to “§ 41.83.”

§ 46.167 [Amended]

■ 11. Amend § 46.167 by removing the reference to “parts 40 and 275” each place it appears, and add, in each place, a reference to “parts 40 and 41”.

§ 46.255 [Amended]

■ 12. Amend paragraph (d) of § 46.255 by removing the reference to “part 275” and adding, in its place, a reference to “part 41”.

PART 70—PROCEDURE AND ADMINISTRATION

■ 13. The authority citation for 27 CFR part 70 continues to read as follows:

Authority: 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5146, 5203, 5207, 5275, 5367, 5415, 5504, 5555, 5684(a), 5741, 5761(b), 5802, 6020, 6021, 6064, 6102, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331–6343, 6401–6404, 6407, 6416, 6423, 6501–6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656–6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207, 7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601–7606, 7608–7610, 7622, 7623, 7653, 7805.

§ 70.431 [Amended]

■ 14. Amend § 70.431(b)(3) by removing the reference to “Part 275” and adding, in its place, a reference to “Part 41”.

§ 70.461 [Amended]

■ 15. Amend § 70.461 by removing the reference to “part 275” and adding, in its place, a reference to “part 41”.

PART 275—IMPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

■ 16. The authority citation for 27 CFR part 275 continues to read as follows:

Authority: 18 U.S.C. 2342; 26 U.S.C. 5701, 5703, 5704, 5705, 5708, 5712, 5713, 5721, 5722, 5723, 5741, 5754, 5761, 5762, 5763, 6301, 6302, 6313, 6404, 7101, 7212, 7342, 7606, 7651, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

PART 275—[REDESIGNATED AS PART 41]

■ 17. Transfer 27 CFR part 275 from chapter I, subchapter M, to chapter I, subchapter B, and redesignate as 27 CFR part 41.

PART 41—IMPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

■ 18. Revise the authority citation for the newly redesignated 27 CFR part 41 to read as follows:

Authority: 18 U.S.C. 2342; 26 U.S.C. 5701, 5703, 5704, 5705, 5708, 5712, 5713, 5721–5723, 5741, 5754, 5761–5763, 6301, 6302, 6313, 6404, 7101, 7212, 7342, 7606, 7651, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

§ 41.11 [Amended]

■ 19. Amend § 41.11 as follows:

■ a. Add, in alphabetical order, a definition of “Administrator” to read as set forth below:

■ b. Remove the definition of “Appropriate ATF officer” and add, in its place, the definition of “Appropriate TTB officer” to read as set forth below:

■ c. Remove the definitions of “Associate Director (Compliance Operations),” “ATF,” “ATF officer,” and “Chief, Puerto Rico Operations.”

■ d. In the definition of “Computation or computed” remove the reference to “an ATF officer” and add, in its place, a reference to “the appropriate TTB officer”.

■ e. Remove the definitions of “Director” and “District director.”

■ f. In paragraph (3)(v) of the definition of “Records” remove the reference to “ATF” each place it appears, and add, in each place, a reference to “TTB”.

■ g. Remove the definitions of “Region,” and “Regional Director (compliance).”

■ h. In the definition of “Sale price,” remove the reference to “§ 275.39” and add, in its place, a reference to “§ 41.39”. The additions to § 41.11 read as follows:

§ 41.11 Meaning of terms.

* * * * *

Administrator. The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

Appropriate TTB officer. An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.41, Delegation of the Administrator’s Authorities in 27 CFR Part 41, Importation of Tobacco Products and Cigarette Papers and Tubes.

* * * * *

§ 41.21 [Amended]

■ 20. Amend § 41.21 as follows:

■ a. In paragraph (a) remove the word “Director” and add, in its place, the word “Administrator”.

■ b. Revise paragraph (b) to read as follows:

§ 41.21 Forms prescribed.

* * * * *

(b) Forms prescribed by this part are available for printing through the TTB Web site (<http://www.ttb.gov/>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

§§ 41.22, 41.23, 41.24, 41.25, 41.26 and 41.27 [Amended]

■ 21. Amend the sections listed above as follows:

Amend:	By removing the reference to:	And replacing it with:
§ 41.22	any ATF officer	any appropriate TTB officer.
§ 41.23, section heading	ATF	TTB.
§ 41.23	any ATF officer	any appropriate TTB officer.
§ 41.23 (two times)	any ATF officer	any appropriate TTB officer.
§ 41.24	any ATF officer	any appropriate TTB officer.
§ 41.25	ATF	TTB.
§ 41.26, introductory text (two times)	Director	appropriate TTB officer.
§ 41.26, concluding text	to the regional director (compliance) for transmittal to the Director.	to the appropriate TTB officer.
§ 41.26, concluding text (three times)	Director	appropriate TTB officer.
§ 41.27, introductory text	Director	appropriate TTB officer.
§ 41.27, concluding text	judgment of the Director	judgment of the appropriate TTB Officer.
§ 41.27, concluding text	to the regional director (compliance) for transmittal to the Director.	to the appropriate TTB officer.
§ 41.27, concluding text	the Director under this section	the appropriate TTB officer under this section.

§ 41.29 [Amended]

■ 22. Revise § 41.29 to read as follows:

§ 41.29 Delegations of the Administrator.

The regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB

Order 1135.41, Delegation of the Administrator’s Authorities in 27 CFR Part 41, Importation of Tobacco Products and Cigarette Papers and Tubes. You may obtain a copy of this order by accessing the TTB Web site (<http://www.ttb.gov/>) or by mailing a request to the Alcohol and Tobacco Tax

and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

§§ 41.31, 41.40, 41.63, 41.71, 41.72c, 41.73, 41.74, 41.75, 41.81, 41.82, 41.83, 41.85, 41.85a, 41.86, 41.101, 41.105, 41.106, 41.109, 41.110, 41.111, 41.112, 41.113, 41.114, 41.114a, 41.115, 41.115a, 41.116, 41.121, 41.122, 41.123, 41.124, 41.125, 41.126, 41.127, 41.128, 41.129, 41.161, 41.163, 41.165, 41.170, 41.171, 41.172, 41.173, 41.174, 41.181, 41.182, 41.190, 41.191, 41.192, 41.193, 41.194, 41.195, 41.196, 41.197, 41.198, 41.199, 41.200, 41.201, 41.202, 41.203, 41.206, 41.207, 41.208, 41.220, 41.221, 41.222, 41.223, 41.224, 41.225, 41.226, 41.227, and 41.228

[Amended]

■ 23. Amend the sections listed above as follows:

Amend	By removing the reference to:	And replacing it with:
§ 41.31(b)	§ 275.39	§ 41.39
§ 41.40	§ 275.11	§ 41.11
§ 41.63(c)	§ 275.11	§ 41.11
§ 41.71	§ 275.75	§ 41.75
§ 41.72c(b)	§ 275.72b(b)	§ 41.72b(b)
§ 41.72c(c)	§ 275.72b(a)	§ 41.72b(a)
§ 41.73, introductory text	§ 275.75	§ 41.75
§ 41.74	§ 275.75	§ 41.75
§ 41.75	§ 275.50	§ 41.50
§ 41.81(a)	section 275.82	§ 41.82
§ 41.81(b)	§§ 275.85 and 275.85a	§§ 41.85 and 41.85a
§ 41.81(c)(4)(iv)	§ 275.31	§ 41.31
§ 41.81(d)(1)	§§ 275.85, 275.85a, or 275.135	§§ 41.85, 41.85a, or 41.135
§ 41.81(d)(3)	§ 275.151	§ 41.151
§ 41.82 (i)	§ 275.83	§ 41.83
§ 41.82(j)	§ 275.83	§ 41.83
§ 41.83, introductory text	§ 275.82(b) and (c)	§ 41.82(b) and (c)
§ 41.85(a)	§ 275.86	§ 41.86
§ 41.85(a) (two times)	ATF	TTB
§ 41.85a(c)	§ 275.86	§ 41.86
§ 41.86(a)	§§ 275.85 or 275.85a	§§ 41.85 or 41.85a
§ 41.86(a) (two times)	ATF	TTB
§ 41.86(b) (six times)	ATF	TTB
§ 41.86(c) (three times)	ATF	TTB
§ 41.86(d) (four times)	ATF	TTB
§ 41.101(c)	§ 275.105	§ 41.105
§ 41.105	ATF	TTB
§ 41.106(a)(3)	275.30 through 275.35	§§ 41.30 through 41.35
§ 41.106(a)(11)	ATF	TTB
§ 41.106(b) (two times)	ATF	TTB
§ 41.109	regional director (compliance)	appropriate TTB officer
§ 41.109	§ 275.112	§ 41.112
§ 41.110(c)	275.30 through 275.35	§§ 41.30 through 41.35
§ 41.111(b)	ATF	TTB
§ 41.112 (two times)	ATF	TTB
§ 41.112	Chief, Puerto Rico Operations	appropriate TTB officer
§ 41.112	§ 275.114	§ 41.114
§ 41.112	Regional Director (compliance), Bureau of Alcohol, Tobacco and Firearms, Atlanta, GA.	appropriate TTB officer
§ 41.113	§ 275.114	§ 41.114
§ 41.114(a)	§ 275.115	§ 41.115
§ 41.114(a)	§ 275.115a	§ 41.115a
§ 41.114(b)(2)	§ 275.115a	§ 41.115a
§ 41.114(c)	office of the Chief, Puerto Rico Operations	appropriate TTB officer
§ 41.114a(a)	§ 275.114	§ 41.114
§ 41.114a(a)	regional director (compliance)	appropriate TTB officer
§ 41.114a(a)	27 CFR 275.114	27 CFR 41.114
§ 41.114a(a)	§ 275.121	§ 41.121
§ 41.114a(b)	§ 275.114	§ 41.114
§ 41.114a(b)	§ 275.116	§ 41.116
§ 41.114a(b)	§ 275.121	§ 41.121
§ 41.114a(c)	regional director (compliance)	appropriate TTB officer
§ 41.115	§ 275.115a	§ 41.115a
§ 41.115	Chief, Puerto Rico Operations	appropriate TTB officer
§ 41.115a(a)(1)	§ 275.115	§ 41.115

Amend	By removing the reference to:	And replacing it with:
§ 41.115a(b)(1)	the regional director (compliance), for each region in which taxes are paid.	the appropriate TTB officer
§ 41.115a(b)(2)	§ 275.105	§ 41.105
§ 41.115a(b)(2)	§ 275.114	§ 41.114
§ 41.115a(b)(3)	§ 275.115	§ 41.115
§ 41.115a(b)(3)	regional director (compliance)	appropriate TTB officer
§ 41.115a(c)(1)	Chief, Puerto Rico Operations	appropriate TTB officer
§ 41.115a(e) (two times)	ATF	TTB
§ 41.116	regional director (compliance)	appropriate TTB officer
§ 41.121(b)	§ 275.111	§ 41.111
§ 41.121(b)	ATF-prescribed document	TTB-prescribed document
§ 41.122	§ 275.121	§ 41.121
§ 41.122	§ 275.123	§ 41.123
§ 41.123 (two times)	regional director (compliance)	appropriate TTB officer
§ 41.123	§ 275.121	§ 41.121
§ 41.124	§ 275.114a	§ 41.114a
§ 41.125 (three times)	regional director (compliance)	appropriate TTB officer
§ 41.125	§ 275.136	§ 41.136
§ 41.125	any ATF officer	the appropriate TTB officer
§ 41.126 (four times)	regional director (compliance)	appropriate TTB officer
§ 41.126	§ 275.127	§ 41.127
§ 41.127 (three times)	regional director (compliance)	appropriate TTB officer
§ 41.127	§ 275.128	§ 41.128
§ 41.128	§ 275.127	§ 41.127
§ 41.129	§ 275.120	§ 41.120
§ 41.129 (three times)	regional director (compliance)	appropriate TTB officer
§ 41.161	satisfaction of the regional director (compliance).	satisfaction of the appropriate TTB officer
§ 41.161	filed with the regional director (compliance) for the region in which the tax or liability was assessed.	filed with the appropriate TTB officer
§ 41.163	satisfactory to the regional director (compliance).	satisfactory to the appropriate TTB officer
§ 41.163	§ 275.165	§ 41.165
§ 41.163	§§ 275.170 and 275.171 or §§ 275.172 and 275.173.	§§ 41.170 and 41.171 or §§ 41.172 and 41.173
§ 41.163	regional director (compliance) for the region in which the tax was paid, or, where the tax was paid in more than one region, with the regional director (compliance) for any one of the regions in which the tax was paid.	appropriate TTB officer
§ 41.165	§ 275.163	§ 41.163
§ 41.165	regional director (compliance)	appropriate TTB officer
§ 41.170, section heading	ATF	TTB
§ 41.170(a)	§ 275.163	§ 41.163
§ 41.170(a)	ATF	TTB
§ 41.170(a)	regional director (compliance) for the region in which the tobacco products and cigarette papers and tubes are assembled.	appropriate TTB officer
§ 41.170(b)	§ 275.22	§ 41.22
§ 41.170(b) (two times)	ATF	TTB
§ 41.171, section heading	regional director (compliance)	appropriate TTB officer
§ 41.171	regional director (compliance) may assign an ATF officer to.	appropriate TTB officer may
§ 41.171	regional director (compliance) may authorize	appropriate TTB officer may authorize
§ 41.172(a)	§ 275.163	§ 41.163
§ 41.172(a)	regional director (compliance) for the region in which the tobacco products and cigarette papers and tubes are assembled.	appropriate TTB officer
§ 41.172(b)	§ 275.22	§ 41.22
§ 41.172(b) (two times)	ATF	TTB
§ 41.173, section heading	regional director (compliance)	appropriate TTB officer
§ 41.173	regional director (compliance) may assign an ATF officer to.	appropriate TTB to officer may
§ 41.173	regional director (compliance) may authorize	appropriate TTB officer may authorize
§ 41.174	an ATF officer	the appropriate TTB officer
§ 41.174	The ATF officer	The appropriate TTB officer
§ 41.181(a)	§ 275.39	§ 41.39
§ 41.181(c)	§ 275.81	§ 41.81
§ 41.181(d)	ATF	TTB
§ 41.182	§ 275.181	§ 41.181
§ 41.182	regional director (compliance)	appropriate TTB officer
§ 41.182	any ATF officer	the appropriate TTB officer
§ 41.182	§ 275.22	§ 41.22

Amend	By removing the reference to:	And replacing it with:
§ 41.190	§ 275.50	§ 41.50
§ 41.191	§ 275.192	§ 41.192
§ 41.191	§ 275.11	§ 41.11
§ 41.191	ATF	TTB
§ 41.192(b) (two times)	ATF	TTB
§ 41.193	§ 275.191	§ 41.191
§ 41.193	ATF	TTB
§ 41.194	§ 275.191	§ 41.191
§ 41.194	ATF	TTB
§ 41.195	§ 275.191	§ 41.191
§ 41.196 (three times)	ATF	TTB
§ 41.196	§ 275.194	§ 41.194
§ 41.197 (three times)	ATF	TTB
§ 41.198	ATF	TTB
§ 41.199 (three times)	ATF	TTB
§ 41.200 (two times)	ATF	TTB
§ 41.201(a)	ATF	TTB
§ 41.201(b)	§ 275.192	§ 41.192
§ 41.202 (two times)	ATF	TTB
§ 41.203	ATF	TTB
§ 41.206(a)	ATF	TTB
§ 41.206(d)	§ 275.224	§ 41.224
§ 41.206(d)	§ 275.226	§ 41.226
§ 41.207 (two times)	ATF	TTB
§ 41.208(a) (two times)	ATF	TTB
§ 41.208(b)	ATF	TTB
§ 41.220	ATF	TTB
§ 41.221	ATF	TTB
§ 41.221	§ 275.195	§ 41.195
§ 41.222	ATF	TTB
§ 41.223	ATF	TTB
§ 41.224	ATF	TTB
§ 41.224	§ 275.205	§ 41.205
§ 41.224	§ 275.206	§ 41.206
§ 41.225 (two times)	ATF	TTB
§ 41.225	§ 275.226	§ 41.226
§ 41.225	§ 275.196	§ 41.196
§ 41.226	ATF	TTB
§ 41.226	§ 275.206	§ 41.206
§ 41.227	ATF	TTB
§ 41.228	ATF	TTB

Signed: July 6, 2004.

Arthur J. Libertucci,
Administrator.

Approved: August 2, 2004.

Timothy E. Skud,
Deputy Assistant Secretary (Tax, Trade, and
Tariff Policy).

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[R05-OAR-2004-IN-0003; FRL-7806-5]

Approval and Promulgation of Implementation Plans Indiana: Revised Mobile Source Inventories and Motor Vehicle Emissions Budgets for 2005 and 2007 Using MOBILE6

AGENCY: Environmental Protection
Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA is approving Indiana's August 6, 2004, submittal of revised mobile emission inventories and 2005 and 2007 motor vehicle emissions budgets (MVEBs) which have been developed using MOBILE6, an updated model for calculating mobile emissions of ozone precursors. These inventories and associated motor vehicle emissions budgets are part of the 1-hour ozone attainment plan approved for the Northwest Indiana area. The Northwest Indiana area consists of Lake and Porter Counties in Indiana. The State's submittal meets a commitment by the State of Indiana to revise and resubmit the MVEBs using MOBILE6 methods within two years following EPA's release of MOBILE6, provided that transportation conformity is not determined without adequate MOBILE6-based MVEBs during the second year. The lack of approved motor vehicle emissions budgets has resulted in an administrative freeze on transportation conformity in this area. The approval of these budgets will allow transportation

conformity determinations to be made in Northwest Indiana.

DATES: This "direct final" rule is effective on October 12, 2004, unless EPA receives adverse written comments by September 27, 2004. If adverse comment is received, EPA will publish a timely withdrawal of the rule in the **Federal Register** and inform the public that the rule will not take effect.

ADDRESSES: Submit comments, identified by Docket ID No. R05-OAR-2004-IN-0003 by one of the following methods: Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.

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

Fax: (312) 886-5824.

Mail: You may send written comments to: J. Elmer Bortzer, Chief, Air Programs Branch, (AR-18J), Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.

Hand delivery: Deliver your comments to: J. Elmer Bortzer, Chief,