

for raw meat and poultry products enhanced with “natural” ingredients to be allowed to bear an “all natural ingredients” claim instead of a “natural” product claim.

- Finally, because of the large number of comments that objected to the addition of ingredients to meat and poultry products labeled as “natural,” FSIS requests comments on whether the claim “natural” should refer only to raw, single-ingredient meat and poultry products, i.e., cuts of meat and poultry and ground meat and poultry.

5. Natural and Naturally Raised

- Given the number of comments that suggested that the claim “natural” as applied to meat and poultry products should encompass the conditions under which the source animals for these products were raised, FSIS requests comments on the issue and on how FSIS and AMS can best achieve a consistent approach to the claims “natural” and “naturally raised.”

- FSIS also requests comment on whether the Agency should adhere to its traditional view that the claim “natural” relates only to the finished meat or poultry product and not factor in how the source livestock or poultry are raised.

6. Carbon Monoxide

- FSIS requests comments on whether the Agency’s position regarding the use of carbon monoxide in the packaging of meat products is appropriate and should continue to be applied in evaluating requests for approval of “natural” claims.

7. Economic Effects

- FSIS requests comments on the potential economic effects and burdens of the various approaches on the use of “natural” claims that were presented in this document.

Additional Public Notification

Public awareness of all segments of rulemaking and policy development is important. Consequently, in an effort to ensure that minorities, women, and persons with disabilities are aware of this document, FSIS will announce it online through the FSIS Web page located at http://www.fsis.usda.gov/regulations_&_policies/2009_Notices_Index/index.asp. FSIS will also make copies of this **Federal Register** publication available through the FSIS Constituent Update, which is used to provide information regarding FSIS policies, procedures, regulations, **Federal Register** notices, FSIS public meetings, recalls, and other types of information that could affect or would

be of interest to constituents and stakeholders. The Update is communicated via Listserv, a free electronic mail subscription service for industry, trade and farm groups, consumer interest groups, health professionals, and other individuals who have asked to be included. The Update is available on the FSIS Web page. Through the Listserv and the Web page, FSIS is able to provide information to a much broader and more diverse audience. In addition, FSIS offers an e-mail subscription service that provides automatic and customized access to selected food safety news and information. This service is available at http://www.fsis.usda.gov/news_and_events/email_subscription/. Options range from recalls to export information to regulations, directives and notices.

Customers can add or delete subscriptions themselves, and have the option to password-protect their accounts.

Done at Washington, DC, on September 9, 2009.

Alfred V. Almanza,
Administrator.

[FR Doc. E9-22036 Filed 9-11-09; 8:45 am]

BILLING CODE 3410-DM-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-116614-08]

RIN 1545-BH90

Disregarded Entities and Excise Taxes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations clarifying that a single-owner eligible entity that is disregarded as an entity separate from its owner for any purpose, but regarded as a separate entity for certain excise tax purposes, is treated as a corporation for tax administration purposes related to those excise taxes. Those regulations also make conforming changes to the tax liability rule for disregarded entities and the treatment of entity rule for disregarded entities with respect to employment taxes. The regulations affect disregarded entities in general and, in particular, disregarded entities

that pay or pay over certain federal excise taxes or that are required to be registered by the IRS. The text of those temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by December 14, 2009.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-116614-08), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-116614-08), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-116614-08).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Michael H. Beker, (202) 622-3070; concerning the submissions of comments and requests for a public hearing, Richard Hurst, (202) 622-2949 (TDD telephone) (not toll-free numbers) and his e-mail address is Richard.A.Hurst@irs.counsel.treas.gov.

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR part 301. The temporary regulations clarify that a single-owner eligible entity that is disregarded as an entity separate from its owner for any purpose, but regarded as a separate entity for certain excise tax purposes, is treated as a corporation for tax administrative purposes related to those excise taxes (that is, excise taxes reported on Form 720, “Quarterly Federal Excise Tax Return;” Form 730, “Monthly Tax Return for Wagers;” Form 2290, “Heavy Highway Vehicle Use Tax Return;” and Form 11-C, “Occupation Tax and Registration Return for Wagering;” excise tax refunds or payments claimed on Form 8849, “Claim for Refund of Excise Taxes;” and excise tax registrations on Form 637, “Application for Registration (For Certain Excise Tax Activities).” The temporary regulations also make conforming changes to the tax liability rule for disregarded entities in § 301.7701-2(c)(2)(iii) and the treatment of entity rule for disregarded entities with respect to employment taxes in § 301.7701-2(c)(2)(iv)(B). The text of those temporary regulations also serves as the text of these proposed

regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department specifically request comments on the clarity of the proposed rules and how they may be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested by any person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Michael H. Beker, Office of the Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

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

Par. 2. Section 301.7701–2 is amended by:

1. Revising paragraphs (c)(2)(iii) and (c)(2)(iv)(B).
2. Redesignating paragraph (c)(2)(v)(B) as paragraph (c)(2)(v)(C) and adding new paragraph (c)(2)(v)(B).
3. In newly-designated paragraph (c)(2)(v)(C), *Example (iv)* is added.
4. Revising paragraphs (e)(2), (e)(5) and (e)(6).

The additions and revisions read as follows:

§ 301.7701–2 Business entities; definitions.

* * * * *

(c) * * *

(2) * * *

(iii) [The text of this proposed amendment to § 301.7701–2(c)(2)(iii) is the same as the text of § 301.7701–2T(c)(2)(iii) published elsewhere in this issue of the **Federal Register**].

(iv) * * *

(B) [The text of this proposed amendment to § 301.7701–2(c)(2)(iv)(B) is the same as the text of § 301.7701–2T(c)(2)(iv)(B) published elsewhere in this issue of the **Federal Register**].

* * * * *

(v) * * *

(B) [The text of this proposed amendment to § 301.7701–2(c)(2)(v)(B) is the same as the text of § 301.7701–2T(c)(2)(v)(B) published elsewhere in this issue of the **Federal Register**].

(C) * * * (iv) [The text of this proposed amendment to § 301.7701–2(c)(2)(v)(C) *Example (iv)* is the same as the text of § 301.7701–2T(c)(2)(v)(C) *Example (iv)* published elsewhere in this issue of the **Federal Register**].

* * * * *

(e) * * *

(2) [The text of this proposed amendment to § 301.7701–2(e)(2) is the same as the text of § 301.7701–2T(e)(2) published elsewhere in this issue of the **Federal Register**].

* * * * *

(5) [The text of this proposed amendment to § 301.7701–2(e)(5) is the same as the text of § 301.7701–2T(e)(5) published elsewhere in this issue of the **Federal Register**].

(6) [The text of this proposed amendment to § 301.7701–2(e)(6) is the same as the text of § 301.7701–2T(e)(6)

published elsewhere in this issue of the **Federal Register**].

* * * * *

L.E. Stiff,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E9–21986 Filed 9–11–09; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF LABOR

Occupational Safety and Health Administration

29 CFR Parts 1910, 1926

[Docket OSHA–S215–2006–0063]

RIN 1218–AB67

Electric Power Generation, Transmission, and Distribution; Electrical Protective Equipment; Limited Reopening of Record; Notice of Informal Public Hearing

AGENCY: Occupational Safety and Health Administration (OSHA), Labor.

ACTION: Proposed rule; limited reopening of the rulemaking record and notice of public hearing.

SUMMARY: On June 15, 2005, OSHA published a proposed rule to revise the general industry and construction standards for electric power generation, transmission, and distribution work and for electrical protective equipment. The proposed general industry and construction standards for electric power generation, transmission, and distribution work included revised minimum approach distance tables. Those tables limit how close an employee (or a conductive object he or she is contacting) may get to an energized circuit part. In light of recent changes to one of the consensus standards on which OSHA relied in formulating the proposed minimum approach distances, OSHA is reopening the record on this proposal to obtain additional comments related to the proposed minimum approach distances. The record will remain open on this limited basis until October 15, 2009. OSHA is also announcing a public hearing on the issues raised in this notice.

DATES: *Comments:* Comments must be submitted (transmitted, postmarked, or delivered) no later than October 15, 2009.

Notices of intention to appear: Interested persons who intend to present testimony or question witnesses at the public hearing must submit (transmit, postmark, or deliver) notices