

2. Redesignating the entries for § 1.6664-4(c)(2) and (c)(3) as § 1.6664-4(c)(3) and (c)(4), respectively.

3. Adding a new entry for § 1.6664-4(c)(2).

The additions read as follows:

§ 1.6664-0 Table of contents.

* * * * *

§ 1.6664-4 Reasonable cause and good faith exception to section 6662 penalties.

* * * * *

(c) * * *

(1) * * *

(iii) Reliance on the invalidity of a regulation.

(2) Opinions or advice relating to reportable transactions.

* * * * *

Par. 4. Section 1.6664-4 is amended by:

1. Revising paragraph (c)(1) introductory text.

2. Revising the last sentence of paragraph (c)(1)(i).

3. Adding paragraph (c)(1)(iii).

4. Redesignating paragraphs (c)(2) and (c)(3) as paragraphs (c)(3) and (c)(4), respectively.

5. Adding a new paragraph (c)(2).

The revision and additions read as follows:

§ 1.6664-4 Reasonable cause and good faith exception to section 6662 penalties.

(c) *Reliance on opinion or advice*—(1) *Facts and circumstances; minimum requirements.* All facts and circumstances must be taken into account in determining whether a taxpayer has reasonably relied in good faith on advice (including the opinion of a professional tax advisor) as to the treatment of the taxpayer (or any entity, plan, or arrangement) under Federal tax law. For example, the taxpayer's education, sophistication and business experience will be relevant in determining whether the taxpayer's reliance on the advice was reasonable and made in good faith. In no event will a taxpayer be considered to have reasonably relied in good faith on advice (including an opinion) unless the requirements of this paragraph (c)(1) are satisfied and the advice is not disqualified under paragraph (c)(2) of this section. The fact that these requirements are satisfied, however, will not necessarily establish that the taxpayer reasonably relied on the advice (including the opinion of a professional tax advisor) in good faith. For example, reliance may not be reasonable or in good faith if the taxpayer knew, or reasonably should have known, that the advisor lacked knowledge in the relevant aspects of Federal tax law.

(i) * * * In addition, the requirements of this paragraph (c)(1) are not satisfied if the taxpayer fails to disclose a fact that it knows, or reasonably should know, to be relevant to the proper tax treatment of an item.

* * * * *

(iii) *Reliance on the invalidity of a regulation.* A taxpayer may not rely on an opinion or advice that a regulation is invalid to establish that the taxpayer acted with reasonable cause and good faith unless the taxpayer adequately disclosed, in accordance with § 1.6662-3(c)(2), including the disclosure of the position that the regulation in question is invalid, and, if the position relates to a reportable transaction as defined in § 1.6011-4T(b), the transaction is disclosed in accordance with § 1.6011-4T.

(2) *Opinions or advice relating to reportable transactions.* Taxpayers may not reasonably rely on an opinion or advice of a tax advisor if the opinion or advice is disqualified under this paragraph. An opinion or advice is disqualified if it relates to the appropriate tax treatment of a reportable transaction, as defined in § 1.6011-4T(b), and the taxpayer does not disclose the transaction in accordance with § 1.6011-4T.

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David A. Mader,

Assistant Deputy Commissioner of Internal Revenue.

[FR Doc. 02-32927 Filed 12-30-02; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[IN129-1b; FRL-7413-6]

Approval and Promulgation of Implementation Plans; Indiana

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA is proposing to approve a site-specific State Implementation Plan (SIP) revision request concerning volatile organic compound (VOC) reasonably available control technology (RACT) requirements for the Naval Surface Warfare Center, Crane Division (NSWC Crane) in Crane, Indiana as requested by the State of Indiana on April 3, 2000. The SIP submission allows the Department of the Navy to use military specification coatings containing a VOC content of up to 5.45 pounds per gallon for the

painting operations in Building 2728 at NSWC Crane.

In the "Rules and Regulations" section of this **Federal Register**, EPA is approving the State's SIP revision request as a direct final rule without prior proposal because EPA views this action as noncontroversial and anticipates no adverse comments. The rationale for approval is set forth in the direct final rule. If EPA receives no written adverse comments, EPA will take no further action on this proposed rule. If EPA receives written adverse comment, we will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect. In that event, EPA will address all relevant public comments in a subsequent final rule based on this proposed rule. In either event, EPA will not institute a second comment period on this action. Any parties interested in commenting must do so at this time.

DATES: Comments on this action must be received by January 30, 2003.

ADDRESSES: Written comments should be mailed to: J. Elmer Bortzer, Chief, Regulation Development Section, Air Programs Branch (AR-18J), USEPA, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

A copy of the State's SIP revision request is available for inspection at the above address.

FOR FURTHER INFORMATION CONTACT:

Francisco J. Acevedo, Environmental Protection Specialist, Regulation Development Section, Air Programs Branch (AR-18J), USEPA, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 886-6061.

SUPPLEMENTARY INFORMATION:

Throughout this document whenever "we," "us," or "our" are used we mean the EPA.

I. What action is EPA taking today?

II. Where can I find more information about this proposal and corresponding direct final rule?

I. What Action Is EPA Taking Today?

The EPA is proposing to approve a revision to Indiana's SIP to allow military specification coatings containing VOC control requirements with content up to 5.45 pounds of VOC per gallon of coating less water for the projectile renovations operations in Building 2728 at NSWC Crane.

NSWC Crane submitted a petition to the Commissioner of Indiana Department of Environmental Management (IDEM) on July 13, 1999 requesting to be allowed to use military specification coatings containing VOC content greater than 3.5 pounds per

gallon. According to Indiana's requirements in 326 IAC 8-2-9 (General Provisions Relating to VOC Rules: Miscellaneous Metal Coating Operations) a 3.5 pounds of VOC per gallon of coating less water is required for any miscellaneous metal coating operation. NSW Crane's petition was made because no low VOC substitute could be located that would meet the military specification TT-E-516, TT-P-664D, or TT-T-306 requirements. These coatings are required to meet the performance specifications for coating of the military projectiles currently manufactured at NSW Crane.

According to 326 IAC 8-1-7 (General Provisions Relating to VOC Rules: Military Specifications), if emission limitations established in 326 IAC 8 (General Provisions Relating to VOC) conflict with military specifications, the owner or operator of the source may petition the Commissioner of IDEM to have military specifications be the controlling limitation. If the Commissioner approves the petition, the modified limitation shall be submitted to EPA as a SIP revision.

II. Where Can I Find More Information About This Proposal and Corresponding Direct Final Rule?

For additional information see the direct final rule published in the rules section of this **Federal Register**.

Authority: 42 U.S.C. 4201 *et seq.*

Dated: November 14, 2002.

Bharat Mathur,

Acting Regional Administrator, Region 5.

[FR Doc. 02-31668 Filed 12-30-02; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 141

[FRL-7432-6]

Extension of Comment Period for "Notice of Data Availability; National Primary and Secondary Drinking Water Regulations: Approval of Analytical Methods for Chemical and Microbiological Contaminants; Additional Information on the Colitag™ Method"

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule; notice of data availability—supplemental information; extension of comment period.

SUMMARY: In a March 7, 2002 proposed rule (67 FR 10532), EPA invited comments on the proposed

promulgation of a number of a number of analytical methods. One of those methods, Colitag™, was proposed for the analysis of total coliforms and *E. coli* in finished drinking water samples. EPA since received additional information from CPI International, developers of Colitag™, relative to the performance of this method. Because this additional information served to supplement the data included in the public record that supported the proposed rule, and because the data are relevant to a decision on whether to promulgate Colitag™, EPA invited comments on this additional information via a December 2, 2002 Notice of Data Availability. In today's action, EPA is extending the public comment period for the Notice of Data Availability.

DATES: EPA must receive public comment, in writing, by January 17, 2003.

ADDRESSES: Comments may be submitted electronically, by mail, or through hand delivery/courier. Follow the detailed instructions provided in Unit I, General Information, of the **SUPPLEMENTARY INFORMATION** section of the December 2, 2002 Notice of Data Availability published in the **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Herb Bass, Technical Support Center, Standards and Risk Management Division, Office of Ground Water and Drinking Water, Environmental Protection Agency, Mail Stop 140, 26 W. Martin Luther King Drive, Cincinnati, OH 45268, PH: (513) 569-7926. Email: brass.herb@epa.gov.

SUPPLEMENTARY INFORMATION: This document extends the public comment period established in the **Federal Register** issued on December 2, 2002 (67 FR 71520). In that document, EPA sought comments on additional information provided by CPI International concerning the Colitag™ method, relative to the proposal of this method for the analysis of total coliforms and *E. coli* in finished drinking water samples. EPA is hereby extending the comment period, which was set to end on January 2, 2003, to January 17, 2003.

To submit comments, or access the official public docket, please follow the detailed instructions as provided in Unit I, General Information, of the **SUPPLEMENTARY INFORMATION** section of the December 2, 2002 **Federal Register** document. If you have any questions, consult the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Dated: December 23, 2002.

Nanci Gelb,

Acting Director, Office of Ground Water and Drinking Water.

[FR Doc. 02-32886 Filed 12-30-02; 8:45 am]

BILLING CODE 6560-50-P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Parts 223 and 224

[Docket No. 021219319-2319-01; I.D. 121702B]

Endangered and Threatened Species: Status Review Updates for Snake River Sockeye Salmon and Southern California Steelhead; and Additional Information Request for Nine Evolutionarily Significant Units of West Coast Steelhead

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Notice of updated status reviews; request for information.

SUMMARY: The National Marine Fisheries Service (NMFS) is currently reviewing the status of 25 Evolutionarily Significant Units (ESUs) of salmon and steelhead (*Oncorhynchus* spp.) that are currently listed as threatened or endangered species under the Endangered Species Act (ESA) of 1973, as amended, or listed as a candidate species. NMFS is announcing that it will also be updating the status of two additional anadromous salmonid ESUs currently listed as endangered species: Snake River sockeye salmon (*O. nerka*) and Southern California steelhead (*O. mykiss*). NMFS is also announcing that its status review updates for all listed steelhead ESUs will also address resident rainbow trout (*O. mykiss*) populations associated with each ESU. To ensure that these status reviews are complete and based upon the best available scientific information, NMFS is soliciting information and data regarding the status of these ESUs, including information on resident rainbow trout populations associated with steelhead ESUs. These status review updates will be completed after a revision of NMFS' policy regarding the consideration of hatchery fish in ESA status reviews of Pacific salmonids. At such time that the status reviews are updated, NMFS will consider whether there is a need to reevaluate critical habitat designations, protective