paragraph (d)(1) and add the language ''§ 1.905–4T(c)'' in its place.
■ 3. Remove the language ''§ 1.905–4T(b)(3)(ii)(A)'' from paragraph (d)(2) and add the language ''§ 1.905–4T(c)(2)'' in its place.
■ 4. Remove the language ''paragraph (b)(3)(iii)'' from paragraph (d)(3) and add the language ''§ 1.905–4T(c)(3)'' in its place.
■ 5. Remove the language ''§ 1.905–4T(b)(3)(iii) in lieu of the exchange rate for the date of the accrual'' from paragraph (d)(4) and add the language ''§ 1.905–4T(c)(3)'' in its place.
■ 6. Revise the heading and first sentence of paragraph (f).
■ 7. Add a new paragraph (g).

The revision and addition read as follows:

§ 1.905–5T Foreign tax redeterminations and currency translation rules for foreign tax redeterminations occurring in taxable years beginning prior to January 1, 1987 (temporary).

* * * * *

(f) *Special effective/applicability date.* See § 1.905–4T(f) for the applicability date of notification requirements relating to foreign tax redeterminations that affect foreign taxes deemed paid under section 902 or section 960 with respect to pre-1987 accumulated profits accumulated in taxable years of a foreign corporation beginning on or after January 1, 1987. * * *

(g) *Expiration date.* The applicability of this section expires on or before November 5, 2010.

PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 5.** The authority citation for part 301 continues to read as follows:

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

■ **Par. 6.** Section 301.6689–1T is amended as follows:
■ 1. Add a new sentence at the end of paragraph (a).
■ 2. Revise paragraph (e).

The addition and revision read as follows:

§ 301.6689–1T Failure to file notice of redetermination of foreign tax (temporary).

(a) * * * Subchapter B of chapter 63 of the Internal Revenue Code (relating to deficiency proceedings) shall not apply with respect to the assessment of the amount of the penalty.

* * * * *

(e) *Effective/applicability date*—(1) *In general.* This section applies to foreign tax redeterminations (as defined in § 1.905–3T(c) of this chapter) occurring in taxable years of United States taxpayers beginning on or after November 7, 2007, and in the three immediately preceding taxable years. For corresponding rules applicable to foreign tax redeterminations occurring in earlier taxable years of United States taxpayers, see 26 CFR 301.6689–1T (as contained in 26 CFR part 301, revised as of April 1, 2007).

(2) *Expiration date.* The applicability of this section expires on or before November 5, 2010.

Kevin M. Brown,

Deputy Commissioner for Services and Enforcement.

Approved: August 9, 2007.

Karen A. Sowell,

Deputy Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. E7–21766 Filed 11–6–07; 8:45 am]

BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 97

[EPA–R03-OAR–2007–0448; FRL–8493–2]

Approval and Promulgation of Air Quality Implementation Plans; West Virginia; Withdrawal of Direct Final Rule

AGENCY: Environmental Protection Agency (EPA).

ACTION: Withdrawal of Direct final rule.

SUMMARY: Due to an adverse comment, EPA is withdrawing the direct final rule to approve a SIP revision submitted by West Virginia pertaining to its abbreviated SIP for the Clean Air Interstate Rule (CAIR) Nitrogen Oxides (NO_X) Annual and NO_X Ozone Season trading programs. In the direct final rule published on September 13, 2007 (72 FR 52289), we stated that if we received adverse comment by October 15, 2007, the rule would be withdrawn and not take effect. EPA subsequently received an adverse comment. EPA will address the comment received in a subsequent final action based upon the proposed action also published on September 13, 2007 (72 FR 52325). EPA will not institute a second comment period on this action.

DATES: *Effective Date:* The Direct final rule is withdrawn as of November 7, 2007.

FOR FURTHER INFORMATION CONTACT: Marilyn Powers, (215) 814–2308, or by e-mail at *powers.marilyn@epa.gov.*

List of Subjects

40 CFR Part 52

Environmental protection, Air pollution control, Nitrogen dioxide, Ozone, Particulate Matter, Reporting and recordkeeping requirements, Sulfur oxides.

40 CFR Part 97

Environmental protection, Administrative practice and procedure, Air pollution control, Intergovernmental relations, Nitrogen oxides, Ozone, Reporting and recordkeeping requirements.

Dated: October 29, 2007.

Donald S. Welsh,

Regional Administrator, Region III.

■ Accordingly, the addition of entries for 45 CSR 39 and 40 to the table in paragraph (c) and the addition of an entry for Article 3, Chapter 64 of the Code of West Virginia to the table in paragraph (e) of § 52.2520 are withdrawn as of November 7, 2007.

[FR Doc. E7–21863 Filed 11–6–07; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 180

[EPA–HQ–OPP–2006–0524; FRL–8153–7]

Oxytetracycline; Pesticide Tolerance

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: This regulation establishes a tolerance for residues of oxytetracycline in or on apples. Interregional Research Project #4 (IR-4) requested this tolerance under the Federal Food, Drug, and Cosmetic Act (FFDCA).

DATES: This regulation is effective November 7, 2007. Objections and requests for hearings must be received on or before January 7, 2008, and must be filed in accordance with the instructions provided in 40 CFR part 178 (see also Unit I.C. of the **SUPPLEMENTARY INFORMATION**).

ADDRESSES: EPA has established a docket for this action under docket identification (ID) number EPA–HQ–OPP–2006–0524. To access the electronic docket, go to *http://www.regulations.gov*, select ''Advanced Search,'' then ''Docket Search.'' Insert the docket ID number where indicated and select the ''Submit'' button. Follow the instructions on the regulations.gov website to view the docket index or access available documents. All