

FR 52458), REG-137486-09 (75 FR 52486), and 26 CFR 301.6103(j)(1)-1T. No comments were received, and no public hearing was requested or held. These final regulations adopt the proposed rules with no substantive change.

Section 301.6103(j)(1)-1T authorizes disclosure of three items of return information. Upon publication, these final regulations remove § 301.6103(j)(1)-1T because all three items of return information listed in § 301.6103(j)(1)-1T will now be contained in § 301.6103(j)(1)-1. On December 31, 2007, temporary regulations were published authorizing one of the items of return information contained in § 301.6103(j)(1)-1T: The disclosure of categorical information on total qualified research expenses in three ranges (greater than zero, but less than \$1 million; greater than or equal to \$1 million, but less than \$3 million; and greater than or equal to \$3 million) (§ 301.6103(j)(1)(xxv)-1T). See TD 9500 (75 FR 52458). On August 26, 2010, those temporary regulations were finalized, but § 301.6103(j)(1)(xxv)-1T was inadvertently not removed. Accordingly, these final regulations remove those temporary regulations as well as the remaining two items of return information contained in § 301.6103(j)(1)-1T: total number of documents reported on Form 1096 transmitting Forms 1099-MISC and the total amount reported on Form 1096 transmitting Forms 1099-MISC (subsections xxix and xxx of section 6103(j)(1)-1T).

### Special Analyses

It has been determined that these final regulations are not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedures Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulation does 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 Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business, and no comments were received.

### Drafting Information

The principal author of these regulations is Melissa Avrutine, Office

of the Associate Chief Counsel (Procedure & Administration).

### List of Subjects in 26 CFR Part 301

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

### Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is 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 301.6103(j)(1)-1 is amended by:

■ 1. Adding paragraphs (b)(3)(xxix) and (b)(3)(xxx).

■ 2. Revising paragraph (e).

The additions and revision read as follows:

**§ 301.6103(j)(1)-1 Disclosure of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities.**

\* \* \* \* \*

(b) \* \* \*

(3) \* \* \*

(xxix) Total number of documents reported on Form 1096 transmitting Forms 1099-MISC.

(xxx) Total amount reported on Form 1096 transmitting Forms 1099-MISC.

\* \* \* \* \*

(e) *Effective/applicability date.* Paragraphs (b)(3)(xxv), (b)(3)(xxix), and (b)(3)(xxx) of this section apply to disclosures to the Bureau of the Census made on or after August 27, 2013. For rules that apply to disclosures to the Bureau of the Census before that date, see 26 CFR 301.6103(j)(1)-1 (revised as of April 1, 2013).

#### § 301.6103(j)(1)-1T [Removed]

■ **Par. 3.** Section 301.6103(j)(1)-1T is removed.

**Heather C. Maloy,**

*Acting Deputy Commissioner for Services and Enforcement.*

Approved: August 19, 2013.

**Mark J. Mazur,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2013-21006 Filed 8-26-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### 31 CFR Part 356

[Docket No. Fiscal-BPD-2013-0001]

### Sale and Issue of Marketable Book-Entry Treasury Bills, Notes, and Bonds

#### Correction

In rule document C1-2013-18178 appearing on page 50335 in the issue of August 19, 2013, make the following correction:

#### Appendix B to Part 356 [Corrected]

■ 1. On page 50335, in the third column, amendatory instruction 9 should read as set forth below:

“9. On page 46443, in the second column, the tenth line above Table 4, “ $T_{i-1}$  and  $T_i$ ” should read “ $T_{i-1}$  and  $T_i$ .””

[FR Doc. C2-2013-18178 Filed 8-26-13; 8:45 am]

**BILLING CODE 1505-01-D**

## ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[EPA-R07-OAR-2013-0446; FRL-9900-39-Region 7]

### Approval and Promulgation of Implementation Plans; State of Iowa

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

**SUMMARY:** EPA is approving revisions to the State Implementation Plan (SIP) for the state of Iowa. The purpose of these revisions is to update the Polk County Board of Health Rules and Regulations, Chapter V, Air Pollution. The revisions reflect updates to the Iowa statewide rules previously approved by EPA and will ensure consistency between the applicable local agency rules and Federally-approved rules.

**DATES:** This direct final rule will be effective October 28, 2013 without further notice, unless EPA receives adverse comment by September 26, 2013. If EPA receives adverse comment, we will publish a timely withdrawal of the direct final rule in the **Federal Register** informing the public that the rule will not take effect.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R07-OAR-2013-0446, by one of the following methods:

1. [www.regulations.gov](http://www.regulations.gov). Follow the on-line instructions for submitting comments.

2. Email: [jay.michael@epa.gov](mailto:jay.michael@epa.gov).

3. Mail or Hand Delivery: Michael Jay, Environmental Protection Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219.

**Instructions:** Direct your comments to Docket ID No. EPA-R07-OAR-2013-0446. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at [www.regulations.gov](http://www.regulations.gov), including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit through [www.regulations.gov](http://www.regulations.gov) or email information that you consider to be CBI or otherwise protected. The [www.regulations.gov](http://www.regulations.gov) Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an email comment directly to EPA without going through [www.regulations.gov](http://www.regulations.gov), your email address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

**Docket:** All documents in the docket are listed in the [www.regulations.gov](http://www.regulations.gov) index. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy form. Publicly available docket materials are available either electronically in [www.regulations.gov](http://www.regulations.gov) or in hard copy at the Environmental Protection Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219. The Regional Office's official hours of business are Monday through Friday, 8:00 a.m. to 4:30 p.m. excluding legal holidays. The interested persons wanting to examine these documents should make an

appointment with the office at least 24 hours in advance.

**FOR FURTHER INFORMATION CONTACT:** Michael Jay, Environmental Protection Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219 at (913) 551-7460, or by email at [jay.michael@epa.gov](mailto:jay.michael@epa.gov).

**SUPPLEMENTARY INFORMATION:**

Throughout this document "we," "us," or "our" refer to EPA. This section provides additional information by addressing the following questions:

- I. What is being addressed in this document?
- II. Have the requirements for approval of a SIP revision been met?
- III. What action is EPA taking?

**I. What is being addressed in this document?**

The State of Iowa has requested EPA approval of revisions to the local agency's Rules and Regulations, Chapter V, "Air Pollution," as a revision to the SIP. In order for the local program's "Air Pollution" rules to be incorporated into the Federally-enforceable SIP, on behalf of the local agency, the State must submit the formally adopted regulations and control strategies, which are consistent with the State and Federal requirements, to EPA for inclusion in the SIP. The regulation adoption process generally includes public notice, a public comment period and a public hearing, and formal adoption of the rule by the State authorized rulemaking body. In this case, that rulemaking body is the local agency. After the local agency formally adopts the rule, the local agency submits the rulemaking to the State, and then the State submits the rulemaking to EPA for consideration for formal action (inclusion of the rulemaking into the SIP). EPA must provide public notice and seek additional public comment regarding the proposed Federal action on the State's submission.

EPA received the request from the State to adopt revisions to the local air agency rules into the SIP on September 23, 2011. The revisions were adopted by the local agency on July 26, 2011, and became effective on August 3, 2011. EPA is approving the requested revisions to the Iowa SIP relating to the following:

- Article I. In General, Section 5-1. Purpose and Ambient Air Quality Standards;
- Article I. In General, Section 5-2. Definitions;
- Article III. Incinerator and Open Burning, Section 5-7. Open Burning Prohibited;

- Article X. Permits, Division I. Construction Permits, Section 5-33. Exemptions From Permit Requirements;
- Article X. Permits, Division I. Construction Permits, Section 5-35. Operating Permit Required.

EPA's action does not cover revisions to:

- Article VI. Emission of Air Contaminants From Industrial Process, Section 5-17. Excess Emissions;
- Article VI, Sections 5-16 (n), (o), and (p) which pertain to New Source Performance Standards (NSPS);
- Article VIII, which pertain to National Emission Standards Hazardous Air Pollutants (NESHAPS).

**II. Have the requirements for approval of a SIP revision been met?**

The state submittal has met the public notice requirements for SIP submissions in accordance with 40 CFR 51.102. The submittal also satisfied the completeness criteria of 40 CFR part 51, appendix V.

**III. What action is EPA taking?**

We are taking direct final action to approve the amendments to the Polk County Board of Health Rules and Regulations, Chapter V, "Air Pollution." The local agency routinely revises its "Air Pollution" regulations to be consistent with the Federally-approved Iowa Administrative Code. The local agency's "Air Pollution" rules are consistent with State and Federal regulations and were revised as follows:

Article I, Section 5-1(b) was revised to cite the cross-reference to the approved State rules at (455B). Section 5-1(c) revised the amendment dates for each chapter of the Federally-approved State rules. Section 5-2 added the definitions for Greenhouse gases, Regulated NSR pollutant, Subject to regulation, and revised the definition of major stationary source.

Article III, Section 5-7, addresses open burning regulations and a section was added that states these rules do not apply to outdoor patio heaters burning natural gas, propane, or alcohol. This section further states that such heaters shall not be used for burning refuse, rubbish or garbage.

A revision was made to Article X, Division 1, Construction Permits, Section 5-33(6) that refers to incinerators and pyrolysis cleaning furnaces with a manufacturer's design capacity less than 25 pounds per hour. The sentence that refers to single family dwelling's compliance with Section 5-16 was removed. An addition to the pyrolysis cleaning furnace exemption added electric-use furnaces. Under this same article, bathroom vent emissions,

including toilet vent emissions was added to the list of exemptions.

Article X, Division 2, Operating Permits, Section 5–35, (b)(1) and (b)(2) added the phrase “subject to regulation” to differentiate from pollutants that are not regulated. Under this same article and section, a paragraph was added to address greenhouse gas emissions at a stationary source that emits or has the potential to emit less than 100,000 tons per year of carbon dioxide equivalent emissions. Under this same article, bathroom vent emissions, including toilet vent emissions was added to the list of exemptions.

We are publishing this rule without a prior proposed rule because we view this as a noncontroversial amendment and anticipate no adverse comment because the revisions are largely administrative and consistent with Federal regulations. However, in the “Proposed Rules” section of today’s **Federal Register**, we are publishing a separate document that will serve as the proposed rule to approve the SIP revision if adverse comments are received on this direct final rule. We will not institute a second comment period on this action. Any parties interested in commenting must do so at this time. For further information about commenting on this rule, see the **ADDRESSES** section of this document.

If EPA receives adverse comment, we will publish a timely withdrawal in the **Federal Register** informing the public that this direct final rule will not take effect. We will address all public comments in any subsequent final rule based on the proposed rule.

#### *Statutory and Executive Order Reviews*

Under the CAA, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA’s role is to approve state choices, provided that they meet the criteria of the CAA. Accordingly, this action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action:

- Is not a “significant regulatory action” subject to review by the Office of Management and Budget under Executive Order 12866 (58 FR 51735, October 4, 1993);
- does not impose an information collection burden under the provisions

of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);

- is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104–4);
- does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
- is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the CAA; and
- does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

In addition, this rule does not have tribal implications as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), because the SIP is not approved to apply in Indian country located in the state, and EPA notes that it will not impose substantial direct costs on tribal governments or preempt tribal law.

The Congressional Review Act, 5 U.S.C. 801 *et seq.*, as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. EPA will submit a report containing this action and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the **Federal Register**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This action is not a “major rule” as defined by 5 U.S.C. 804(2).

Under section 307(b)(1) of the CAA, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by October 28, 2013. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this action for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. Parties with objections to this direct final rule are encouraged to file a comment in response to the parallel notice of proposed rulemaking for this action published in the proposed rules section of today’s **Federal Register**, rather than file an immediate petition for judicial review of this direct final rule, so that EPA can withdraw this direct final rule and address the comment in the proposed rulemaking. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

#### **List of Subjects in 40 CFR Part 52**

Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Dated: August 1, 2013.

**Mark Hague,**

*Acting Regional Administrator, Region 7.*

Chapter I, title 40 of the Code of Federal Regulations is amended as follows:

#### **PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS**

- 1. The authority citation for part 52 continues to read as follows:

**Authority:** 42 U.S.C. 7401 *et seq.*

#### **Subpart Q—Iowa**

- 2. In 52.820 the table in paragraph (c) is amended by revising the entry for “Chapter V” under the heading “Polk County” to read as follows:

#### **§ 52.820 Identification of plan.**

\* \* \* \* \*

(c) \* \* \*

EPA-APPROVED IOWA REGULATIONS

Iowa citation	Title	State effective date	EPA approval date	Explanation
<b>Iowa Department of Natural Resources Environmental Protection Commission [567]</b>				
* * * * *				
<b>Polk County</b>				
CHAPTER V .....	Polk County Board of Health Rules and Regulations Air Pollution Chapter V.	08/03/11	08/27/13 [insert <b>Federal Register</b> page number where the document begins].	Article I, Section 5–2, definition of “variance”; Article VI, Sections 5–16(n), (o) and (p); Article VIII; Article IX, Sections 5–27(3) and (4); Article X, Section 5–28, subsections (a) through (c); Article XIII and Article XVI, Section 5–75 are not part of the SIP. Article VI, Section 5–17, adopted by Polk County on 7/26/2011, is not part of the SIP, and the previously approved version of Article VI, Section 5–17 remains part of the SIP.

\* \* \* \* \*  
[FR Doc. 2013–20750 Filed 8–26–13; 8:45 am]  
BILLING CODE 6560–50–P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 372**

[EPA–HQ–TRI–2011–0174; FRL–9835–5]

RIN 2025–AA30

**Electronic Reporting of Toxics Release Inventory Data**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** In this final rule, EPA requires facilities to report non-trade-secret Toxics Release Inventory (TRI) forms to EPA using electronic software provided by the Agency. Electronic reporting of TRI forms provides numerous benefits, including making it easier for facilities to report accurate information, expediting form completion due to the pre-population of many form elements, decreasing the cost to EPA of processing forms, and providing TRI information more quickly to the public. The only exception to this electronic reporting requirement is for the few facilities that submit trade secret TRI information, which will continue to submit their trade secret reporting forms and substantiation forms in hard copy.

Under this rulemaking, EPA also requires facilities to submit electronically via the Internet (i.e., not on paper forms or CD-ROMs) any revisions or withdrawals of previously submitted TRI reporting forms. Additionally, EPA will no longer accept submissions, revisions, or withdrawals

of TRI reporting forms submitted for reporting years prior to reporting year 1991. For trade secret submissions, EPA will still only accept revisions or withdrawals of previously submitted trade secret information on paper forms, though only for reporting years back to reporting year 1991.

**DATES:** This final rule is effective on January 21, 2014.

**ADDRESSES:** EPA has established a docket for this action under Docket ID No. EPA–HQ–TRI–2011–0174. All documents in the docket are listed on the [www.regulations.gov](http://www.regulations.gov) Web site. Although listed in the index, some information is not publicly available, e.g., Confidential Business Information (CBI) or other information for which disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically through [www.regulations.gov](http://www.regulations.gov) or in hard copy at the OEI Docket, EPA/DC, EPA West, Room 3334, 1301 Constitution Ave. NW., Washington, DC. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566–1744, and the telephone number for the EPA Docket Center is (202) 566–1752.

**FOR FURTHER INFORMATION CONTACT:** For general information on TRI, contact the Emergency Planning and Community Right-to-Know Hotline at (800) 424–9346 or (703) 412–9810, TDD (800) 553–7672, <http://www.epa.gov/epaoswer/hotline/>. For specific information on this rulemaking, contact David Turk, Toxics Release Inventory Program

Division, Mailcode 2844T, OEI, Environmental Protection Agency, 1200 Pennsylvania Ave. NW., Washington, DC 20460; Telephone: (202) 566–1527; Email: [turk.david@epa.gov](mailto:turk.david@epa.gov).

**SUPPLEMENTARY INFORMATION:**

**I. Background and General Information**

*A. Acronyms and Abbreviations Used in This Document*

- CBI—Confidential Business Information
- CDX—Central Data Exchange
- CFR—Code of Federal Regulations
- CROMERR—Cross-Media Electronic Reporting Regulation
- DPC—TRI Data Processing Center
- EO—Executive Order
- EPA—U.S. Environmental Protection Agency
- EPCRA—Emergency Planning and Community Right-to-Know Act
- FR—Federal Register
- GPEA—Government Paperwork Elimination Act
- ICR—Information Collection Request
- NAICS—North American Industry Classification System
- NTTAA—National Technology Transfer and Advancement Act of 1995
- OEI—Office of Environmental Information (EPA)
- OMB—Office of Management and Budget (Executive Office of the President)
- PPA—Pollution Prevention Act
- RY—Reporting Year
- SIC—Standard Industrial Code
- TDX—TRI Data Exchange
- TRI—Toxics Release Inventory
- TRI–MEweb—Toxics Release Inventory–Made Easy Internet-based Software Application
- U.S.C.—United States Code

*B. Does this action apply to me?*

This final rule applies to facilities that submit annual reports under section 313 of the Emergency Planning and Community Right-to-Know Act (EPCRA) and section 6607 of the Pollution Prevention Act (PPA). To determine