

**§ 1.1298–1 Section 1298(f) annual reporting requirements for United States persons that are shareholders of a passive foreign investment company.**

[The text of the proposed amendments to § 1.1298–1 is the same as the text of § 1.1298–1T(h) published elsewhere in this issue of the **Federal Register**].

■ **Par. 7.** Section 1.6038–2 is amended by revising paragraph (j)(3) to read as follows:

**§ 1.6038–2 Information returns required of United States persons with respect to annual accounting periods of certain foreign corporations beginning after December 31, 1962.**

\* \* \* \* \*

(j) \* \* \*

(3) [The text of the proposed amendments to § 1.6038–2(j)(3) is the same as the text of § 1.6038–2T(j)(3) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

■ **Par. 8.** Section 1.6046–1 is amended by revising paragraph (e)(5) to read as follows:

**§ 1.6046–1 Returns as to organizations or reorganizations of foreign corporations and as to acquisitions of their stock.**

\* \* \* \* \*

(e) \* \* \*

(5) [The text of the proposed amendments to § 1.6046–1(e)(5) is the same as the text of § 1.6046–1T(e)(5) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2013–30845 Filed 12–30–13; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–113350–13]

RIN 1545–BL56

#### Taxation of U.S. Persons That Are Shareholders of Section 1291 Funds

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Partial withdrawal of notice of proposed rulemaking.

**SUMMARY:** This document withdraws a portion of a proposed rulemaking (INTL–656–87, REG–209054–87) published in the **Federal Register** on April 1, 1992. The withdrawn portion

relates to the definitions of the terms pedigreed QEF, section 1291 fund, shareholder, and indirect shareholder, and to annual information reporting requirements applicable to certain shareholders of passive foreign investment companies (PFICs).

**DATES:** The proposed rule published in the **Federal Register** on April 1, 1992 (57 FR 11024) is withdrawn as of December 31, 2013

**FOR FURTHER INFORMATION CONTACT:** Susan E. Massey or Barbara E. Rasch, (202) 317–6934 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

On April 1, 1992, the IRS and the Department of the Treasury (Treasury Department) published in the **Federal Register** proposed regulations (INTL–656–87, 1992–18 IRB 23, 57 FR 11024), including § 1.1291–1 that provided guidance on the PFIC rules, including definitions of the terms pedigreed QEF, section 1291 fund, shareholder, and indirect shareholder. The proposed regulations also set forth annual reporting requirements for certain shareholders of PFICs. This document withdraws the definitions of the terms pedigreed QEF, section 1291 fund, shareholder, and indirect shareholder. In addition, this document withdraws the annual reporting requirements. The IRS and the Treasury Department are issuing a notice of proposed rulemaking in the Proposed Rules section of this issue of the **Federal Register** on this subject that defines the terms pedigreed QEF, section 1291 fund, shareholder, and indirect shareholder, and that sets forth annual information reporting requirements for certain shareholders of PFICs.

##### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

##### Partial Withdrawal of a Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, § 1.1291–1(b)(2)(ii), (b)(2)(v), (b)(7), (b)(8), and (i) of the notice of proposed rulemaking (INTL–656–87, REG–209054–87) published in the **Federal Register** on April 1, 1992 (57 FR 11024) are withdrawn.

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2013–30844 Filed 12–30–13; 8:45 am]

**BILLING CODE 4830–01–P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA–R10–OAR–2013–0628; FRL–9904–95–Region 10]

#### Approval and Promulgation of Implementation Plans; Washington: State Implementation Plan Miscellaneous Revisions

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

**ACTION:** Proposed rule.

**SUMMARY:** The EPA is proposing to approve changes to the Washington State Implementation Plan (SIP) submitted by the Washington Department of Ecology (Ecology) dated November 20, 2013. This SIP revision updates ambient air quality standards for carbon monoxide, lead, nitrogen dioxide, ozone, particulate matter, and sulfur dioxide.

**DATES:** Comments must be received on or before January 30, 2014.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R10–OAR–2013–0628, by one of the following methods:

A. *www.regulations.gov*. Follow the on-line instructions for submitting comments.

B. *Mail:* Jeff Hunt, EPA, Office of Air, Waste, and Toxics, AWT–107, 1200 Sixth Avenue, Suite 900, Seattle, Washington 98101.

C. *Email:* R10-Public\_Comments@epa.gov.

D. *Hand Delivery:* EPA, Region 10 Mailroom, 9th Floor, 1200 Sixth Avenue, Seattle, Washington 98101. Attention: Jeff Hunt, Office of Air Waste, and Toxics, AWT–107. Such deliveries are only accepted during normal hours of operation, and special arrangements should be made for deliveries of boxed information.

*Instructions:* Direct your comments to Docket ID No. EPA–R10–OAR–2013–0628. The 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*, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information that is restricted by statute from disclosure. Do not submit information that you consider to be CBI or otherwise protected through *www.regulations.gov* or email. The *www.regulations.gov* Web site is an "anonymous access" system, which means the 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 the 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, the 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 the EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, the 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 electronic 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 that is restricted by statute from disclosure. 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 at [www.regulations.gov](http://www.regulations.gov) or in hard copy during normal business hours at the Office of Air, Waste and Toxics, EPA Region 10, 1200 Sixth Avenue, Seattle, Washington 98101.

**FOR FURTHER INFORMATION CONTACT:** Jeff Hunt, (206) 553-0256; or by email at [hunt.jeff@epa.gov](mailto:hunt.jeff@epa.gov) or [body.steve@epa.gov](mailto:hunt.jeff@epa.govmailto:body.steve@epa.gov).

#### SUPPLEMENTARY INFORMATION:

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- I. Background
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#### I. Background

Sections 108 and 109 of the Clean Air Act (CAA or Act) govern the establishment, review, and revision, as appropriate, of the National Ambient Air Quality Standards (NAAQS) to protect public health and welfare. The CAA requires periodic review of the air quality criteria—the science upon which the standards are based—and the standards themselves. The EPA's regulatory provisions that govern the NAAQS are found at 40 CFR Part 50—*National Primary and Secondary Ambient Air Quality Standards*. In this rulemaking, the EPA is proposing to approve the State of Washington's SIP submission, dated November 20, 2013, amending the SIP to include updated

ambient air quality standards for carbon monoxide, lead, nitrogen dioxide, ozone, particulate matter, and sulfur dioxide. These updated standards are found at Chapter 173–476 Washington Administrative Code (WAC) *Ambient Air Quality Standards*, included in the docket for this proposed rulemaking and summarized below.

#### II. Analysis of the State's Submittal

Effective November 20, 2013, Washington consolidated all existing state ambient air quality standards into a new Chapter 173–476 WAC *Ambient Air Quality Standards*. The new rule has thirteen sections:

- WAC 173–476–010 Purpose.
- WAC 173–476–020 Applicability.
- WAC 173–476–030 Definitions.
- WAC 173–476–100 Ambient Air Quality Standard for PM–10.
- WAC 173–476–110 Ambient Air Quality Standards for PM–2.5.
- WAC 173–476–120 Ambient Air Quality Standard for Lead (Pb).
- WAC 173–476–130 Ambient Air Quality Standards for Sulfur Oxides (Sulfur Dioxide).
- WAC 173–476–140 Ambient Air Quality Standard for Nitrogen Oxides (Nitrogen Dioxide).
- WAC 173–476–150 Ambient Air Quality Standard for Ozone.
- WAC 173–476–160 Ambient Air Quality Standards for Carbon Monoxide.
- WAC 173–476–170 Monitor Siting Criteria.
- WAC 173–476–180 Reference Conditions.
- WAC 173–476–900 Table of Standards.

The EPA's analysis of Washington's submission, organized alphabetically by pollutant, is discussed below.

##### a. Carbon Monoxide

On September 13, 1985, the EPA promulgated 1-hour and 8-hour average concentration NAAQS for carbon monoxide of 35 parts per million (ppm) and 9 ppm, not to be exceeded more than once per year. See 50 FR 37501. In the November 20, 2013 SIP submission, Washington requested EPA approval of section WAC 173–476–160 *Ambient Air Quality Standards for Carbon Monoxide* consistent with the 1-hour and 8-hour carbon monoxide NAAQS. The EPA has reviewed this revision to the WAC and has made the determination that this change is consistent with federal regulations; thus, the EPA is proposing approval of this change to Washington's SIP.

##### b. Lead

On November 12, 2008, the EPA revised the lead NAAQS from 1.5 micrograms per cubic meter ( $\mu\text{g}/\text{m}^3$ ) to 0.15  $\mu\text{g}/\text{m}^3$  based on a rolling 3-month average. See 73 FR 66964. Accordingly, in the November 20, 2013 SIP submission, Washington requested EPA approval of section 173–476–120 WAC *Ambient Air Quality Standard for Lead (Pb)* to be consistent with the NAAQS that were promulgated in 2008. The EPA has reviewed this revision to the WAC and has made the determination that this change is consistent with federal regulations; thus, the EPA is proposing to approve this change to Washington's SIP.

##### c. Nitrogen Dioxide

On October 8, 1996, the EPA promulgated an annual nitrogen dioxide NAAQS set at 53 ppb. See 61 FR 52852. On February 9, 2010, the EPA promulgated a 1-hour nitrogen dioxide NAAQS set at 100 ppb. See 75 FR 6474. Accordingly, in the November 20, 2013 SIP submission, Washington requested EPA approval of section 173–476–140 WAC *Ambient Air Quality Standards for Nitrogen Oxides (Nitrogen Dioxide)* to be consistent with the NAAQS that were promulgated in 1996 and 2010. The EPA has reviewed the changes to the WAC for nitrogen dioxide and has made the determination that the changes are consistent with federal regulations; thus, the EPA is proposing to approve the changes to Washington's SIP.

##### d. Ozone

On March 27, 2008, the EPA promulgated an 8-hour ozone NAAQS set at 75 ppb. See 73 FR 16436. Accordingly, in the November 20, 2013 SIP submission, Washington requested EPA approval of section 173–476–150 WAC *Ambient Air Quality Standard for Ozone* to be consistent with the 8-hour ozone NAAQS promulgated in 2008. The EPA has reviewed this revision to the WAC for ozone and has made the determination that this change is consistent with federal regulations; thus, the EPA is proposing approval of this change to Washington's SIP.

##### e. Particulate Matter

Effective March 18, 2013, the EPA revised the NAAQS for fine particulate matter ( $\text{PM}_{2.5}$ ) to an annual average of 12  $\mu\text{g}/\text{m}^3$  while retaining the 24-hour NAAQS set at 35  $\mu\text{g}/\text{m}^3$ . See 78 FR 3277. Accordingly, in the November 20, 2013 SIP submission, Washington requested EPA approval of Chapter 173–476–110 WAC *Ambient Air Quality Standards for Particulate Matter, PM–2.5* to be consistent with the NAAQS

that were promulgated in 2013. Washington State also requested EPA approval of section 173–476–100 WAC *Ambient Air Quality Standard for Particulate Matter, PM-10* consistent with the EPA's 24-hour coarse particulate matter (PM<sub>10</sub>) NAAQS contained in 40 CFR 50.6. The EPA has reviewed this revision to the WAC for PM<sub>2.5</sub> and PM<sub>10</sub> and has made the determination that these changes are consistent with federal regulations; thus, the EPA is proposing to approve these changes to Washington's SIP.

#### *f. Sulfur Dioxide*

In the November 20, 2013 SIP submission, Washington requested EPA approval of section 173–476–130 WAC *Ambient Air Quality Standards for Sulfur Oxides (Sulfur Dioxide)* consistent with the 1-hour sulfur dioxide NAAQS promulgated by the EPA on June 22, 2010, the 3-hour sulfur dioxide NAAQS promulgated by the EPA on May 22, 1996, and the 24-hour sulfur dioxide NAAQS also promulgated by the EPA on May 22, 1996. See 75 FR 35520 and 61 FR 25580. Lastly, Ecology requested EPA approval of the state annual sulfur dioxide air quality standard that is more stringent than the corresponding federal NAAQS. Under the provisions of 40 CFR 50.2(d) states are permitted to establish more stringent standards than the national standards. The EPA has reviewed this revision to the WAC and has made the determination that this change is consistent with federal regulations; thus, the EPA is proposing approval of this change to Washington's SIP.

### III. Proposed Action

The EPA is proposing approval of Chapter 173–476 WAC *Ambient Air Quality Standards* into the State of Washington's SIP. These changes are consistent with, or more stringent than, the EPA's standards for carbon monoxide, lead, nitrogen dioxide, ozone, particulate matter, and sulfur dioxide. Secondly, Ecology repealed Chapter 173–470 WAC that contained outdated standards for particulate matter, previously approved into the SIP on January 15, 1993 (58 FR 4578). Ecology asked the EPA to remove Chapter 173–470 from the SIP because all current particulate matter standards are now consolidated in the newly created Chapter 173–476 WAC. The EPA is proposing to approve this request.

### IV. 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 Clean Air Act; 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 it will not impose substantial direct costs on tribal governments or preempt tribal law. The SIP is not approved to apply in Indian country located in the state, except for non-trust land within the exterior boundaries of the Puyallup Indian Reservation, also known as the 1873 Survey Area. Under the *Puyallup Tribe of Indians Settlement Act of 1989*, 25

U.S.C. 1773, Congress explicitly provided state and local agencies in Washington authority over activities on non-trust lands within the 1873 Survey Area and the EPA is therefore approving this SIP on such lands. Consistent with EPA policy, the EPA nonetheless provided a consultation opportunity to the Puyallup Tribe in a letter dated September 3, 2013. The EPA did not receive a request for consultation.

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

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

Dated: December 19, 2013.

**Dennis J. McLerran,**

*Regional Administrator, Region 10.*

[FR Doc. 2013–31262 Filed 12–30–13; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 271

[EPA–R01–RCRA–2013–0554; FRL–9904–46–Region 1]

### Vermont: Proposed Authorization of State Hazardous Waste Management Program Revisions

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to grant final authorization to the State of Vermont for changes to its hazardous waste program. In the “Rules and Regulations” section of this **Federal Register** we are authorizing the changes to the Vermont hazardous waste program under the Resource Conservation and Recovery Act (RCRA) as a direct final rule without prior proposed rule. EPA has determined that these changes satisfy all requirements needed to qualify for final authorization. If we receive no adverse comment, we will not take further action on this proposed rule.

**DATES:** Written comments must be received by January 30, 2014.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R01–RCRA–2013–0554, by mail to Sharon Leitch, RCRA Waste Management and UST Section, Office of Site Remediation and Restoration (OSRR07–1), US EPA Region 1, 5 Post Office Square, Suite 100, Boston, MA 02109–3912.