

(2) *Section 1.6038A-2.* \* \* \* Section 1.6038A-2(d) applies for taxable years ending on or after June 10, 2011. For taxable years ending on or after June 10, 2011, but before December 24, 2014, see § 1.6038A-2(e) as contained in 26 CFR part 1 revised as of April 1, 2014. \* \* \*

(3) *Section 1.6038A-4.* \* \* \* For taxable years ending before December 24, 2014, see § 1.6038A-4(a)(1) as contained in 26 CFR part 1 revised as of April 1, 2014.

\* \* \* \* \*

#### § 1.6038A-2 [Amended]

■ **Par. 3.** Section 1.6038A-2 is amended by:

- 1. Removing paragraph (e).
- 2. Redesignating paragraphs (f), (g), and (h) as paragraphs (e), (f), and (g), respectively.

■ **Par. 4.** Section 1.6038A-4 is amended by revising paragraph (a)(1) to read as follows:

#### § 1.6038A-4 Monetary penalty.

(a) \* \* \*

(1) *In general.* If a reporting corporation fails to furnish the information described in § 1.6038A-2 within the time and manner prescribed in § 1.6038A-2(d), fails to maintain or cause another to maintain records as required by § 1.6038A-3, or (in the case of records maintained outside the United States) fails to meet the non-U.S. record maintenance requirements within the applicable time prescribed in § 1.6038A-3(f), a penalty of \$10,000 shall be assessed for each taxable year with respect to which such failure occurs. The filing of a substantially incomplete Form 5472 constitutes a failure to file Form 5472. Where, however, the information described in § 1.6038A-2(b)(3) through (5) is not required to be reported, a Form 5472 filed without such information is not a substantially incomplete Form 5472.

\* \* \* \* \*

#### John Dalrymple,

*Deputy Commissioner for Services and Enforcement.*

Approved: December 8, 2014.

#### Mark J. Mazur,

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

[FR Doc. 2014-30200 Filed 12-23-14; 8:45 am]

BILLING CODE 4830-01-P

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 81

[EPA-HQ-OAR-2013-0694, FRL-9920-83-Region 4]

#### Identification of Nonattainment Classification and Deadlines for Submission of State Implementation Plan (SIP) Provisions for the 1997 Fine Particle (PM<sub>2.5</sub>) National Ambient Air Quality Standards (NAAQS) and 2006 PM<sub>2.5</sub> NAAQS; Correcting Amendment

**AGENCY:** Environmental Protection Agency.

**ACTION:** Final rule; correcting amendment.

**SUMMARY:** On June 2, 2014, the Environmental Protection Agency (EPA) published a final rule in the **Federal Register** updating the Code of Federal Regulations (CFR) concerning the designations of areas for air quality planning purposes for the 1997 and 2006 PM<sub>2.5</sub> National Ambient Air Quality Standards (NAAQS) nonattainment areas. This correcting amendment corrects errors in the regulatory text of EPA's June 2, 2014, final rule related to the designations of the Macon, Georgia, and Rome, Georgia, areas for the 1997 Annual PM<sub>2.5</sub> NAAQS.

**DATES:** This final rule is effective December 24, 2014.

**ADDRESSES:** Copies of the documentation used in the action being corrected are available for inspection during normal business hours at the following location: U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30, excluding federal holidays.

**FOR FURTHER INFORMATION CONTACT:** For further general information on this correcting amendment, contact Tiereny Bell, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960. Ms. Bell may be reached by phone at (404) 562-9088 or via electronic mail at [bell.tiereny@epa.gov](mailto:bell.tiereny@epa.gov).

**SUPPLEMENTARY INFORMATION:** This action corrects inadvertent errors in a rulemaking entitled "Identification of Nonattainment Classification and Deadlines for Submission of State Implementation Plan (SIP) Provisions for the 1997 Fine Particle (PM<sub>2.5</sub>)

National Ambient Air Quality Standard (NAAQS) and 2006 PM<sub>2.5</sub> NAAQS" related to the designations of areas for air quality planning purposes for the 1997 and 2006 PM<sub>2.5</sub> NAAQS nonattainment areas published on June 2, 2014. See 79 FR 31566. In EPA's June 2, 2014, final rulemaking, EPA incorrectly identified "Rome, Georgia: Floyd County" as a nonattainment area in the regulatory table in 40 CFR 81.311 listing area designations for the 1997 Annual PM<sub>2.5</sub> NAAQS in the State of Georgia. EPA took final action on May 14, 2014 (effective June 13, 2014), to redesignate the Rome, Georgia PM<sub>2.5</sub> nonattainment area (Rome Area) as attainment for the 1997 Annual PM<sub>2.5</sub> NAAQS. See 79 FR 27493. The Rome Area is comprised of Floyd County in Georgia. In addition, in EPA's June 2, 2014, final rulemaking, EPA incorrectly identified "Macon, Georgia: Bibb County and Monroe County (part)" as a nonattainment area in the regulatory table in 40 CFR 81.311 listing area designations for the 1997 Annual PM<sub>2.5</sub> NAAQS in the State of Georgia. EPA took final action on May 13, 2014 (effective June 12, 2014), to redesignate the Macon, Georgia PM<sub>2.5</sub> nonattainment area (Macon Area) as attainment for the 1997 Annual PM<sub>2.5</sub> NAAQS. See 79 FR 27193. The Macon Area is comprised of Bibb County and a portion of Monroe County in Georgia. Today, EPA is correcting the inadvertent errors in EPA's June 2, 2014, rulemaking by changing the regulatory table in 40 CFR 81.311 to reflect that EPA has redesignated the Rome and Macon Areas as attainment for the 1997 Annual PM<sub>2.5</sub> NAAQS.

EPA has determined that today's action falls under the "good cause" exemption in section 553(b)(3)(B) of the Administrative Procedure Act (APA) which, upon finding "good cause," authorizes agencies to dispense with public participation where public notice and comment procedures are impracticable, unnecessary, or contrary to the public interest. Public notice and comment procedures are unnecessary for today's action because this action merely corrects the aforementioned inadvertent errors in the regulatory text and has no substantive impact on EPA's June 2, 2014, action. In addition, EPA can identify no particular reason why the public would be interested in having the opportunity to comment on this correction prior to this action being finalized because this correction action does not change or reopen EPA's redesignations of the Rome and Macon Areas for the 1997 Annual PM<sub>2.5</sub> NAAQS.

EPA also finds that there is good cause under APA section 553(d)(3) for this correction to become effective on the date of publication of this action. Section 553(d)(3) of the APA allows an effective date less than 30 days after publication “as otherwise provided by the agency for good cause found and published with the rule.” 5 U.S.C. 553(d)(3). The purpose of the 30-day waiting period prescribed in APA section 553(d)(3) is to give affected parties a reasonable time to adjust their behavior and prepare before the final rule takes effect. Today’s rule, however, does not create any new regulatory requirements such that affected parties would need time to prepare before the rule takes effect. Rather, today’s rule merely corrects inadvertent errors in the regulatory text that incorrectly identified above. For these reasons, EPA finds good cause under APA section 553(d)(3) for this correction to become effective on the date of publication of this action.

**Statutory and Executive Order Reviews**

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a “significant regulatory action” and therefore is not subject to review by the Office of Management and Budget. For this reason, this action is also not subject to Executive Order 13211, “Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use” (66 FR 28355, May 22, 2001). This action imposes no additional requirements beyond those imposed by state law. Accordingly, the Administrator certifies that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). Because this rule merely corrects inadvertent errors in the regulatory text and does not impose any additional enforceable duty beyond that required by state law, it 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).

This action does not have tribal implications, as specified in Executive Order 13175 (65 FR 67249, November 9, 2000). It would not have a substantial direct effect on one or more Indian tribes, since no tribe has to develop an implementation plan under these regulatory revisions. Furthermore, these regulation revisions do not affect the relationship or distribution of power and responsibilities between the federal government and Indian tribes. The CAA and the Tribal Air Rule establish the relationship of the federal government and tribes in developing plans to attain the NAAQS, and these revisions to the regulations do nothing to modify that relationship. Thus, Executive Order 13175 does not apply to this action.

This rule also does not have Federalism implications because it does not have substantial direct effects on the states, on the relationship between the national government and the states, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999). This action does not alter the relationship or the distribution of power and responsibilities established in the Clean Air Act. This rule also is not subject to Executive Order 13045 “Protection of Children from Environmental Health Risks and Safety Risks” (62 FR 19885, April 23, 1997), because it is not economically significant. In addition, this rule does not involve technical standards, thus the requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) do not apply. This rule also does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

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 rule 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).

**List of Subjects in 40 CFR Part 81**

Environmental protection, Air pollution control, National parks, Wilderness areas.

Dated: December 9, 2014.

**Heather McTeer Toney,**  
Regional Administrator, Region 4.

40 CFR part 81 is amended as follows:

**PART 81—DESIGNATION OF AREAS FOR AIR QUALITY PLANNING PURPOSES**

- 1. The authority citation for part 81 continues to read as follows:  
**Authority:** 42 U.S.C. 7401 *et seq.*
- 2. In § 81.311, the table entitled “Georgia–1997 Annual PM<sub>2.5</sub> NAAQS” is amended by:
  - a. Revising the entry for “Floyd County” under “Rome, GA.”
  - b. Revising the entry for “Bibb County and Monroe County (part)” under “Macon, GA.”

The revisions read as follows:

**§ 81.311 Georgia.**  
\* \* \* \* \*

**GEORGIA—1997 ANNUAL PM<sub>2.5</sub> NAAQS**  
[Primary and secondary]

Designated area	Designation <sup>a</sup>		Classification	
	Date <sup>1</sup>	Type	Date <sup>2</sup>	Type
* * * * *				
Rome, GA:				
Floyd County .....	6/13/2014	Attainment.		
Macon, GA:				
Bibb County .....	6/12/2014	Attainment.		
Monroe County (part) .....	6/12/2014	Attainment.		

GEORGIA—1997 ANNUAL PM<sub>2.5</sub> NAAQS—Continued  
 [Primary and secondary]

Designated area	Designation <sup>a</sup>		Classification	
	Date <sup>1</sup>	Type	Date <sup>2</sup>	Type
From the point where Bibb and Monroe Counties meet at U.S. Hwy 23/ Georgia Hwy 98 follow the Bibb/Monroe County line westward 150' from the U.S. Hwy 23/Georgia Hwy 87 centerline, proceed northward 150' west of and parallel to the U.S. Hwy 23/Georgia Hwy 87 centerline to 33 degrees, 04 minutes, 30 seconds; proceed westward to 83 degrees, 49 minutes, 45 seconds; proceed due south to 150' north of the Georgia Hwy 18 centerline, proceed eastward 150' north of and parallel to the Georgia Hwy 18 centerline to 1150' west of the U.S. Hwy 23/Georgia Hwy 87 centerline, proceed southward 1150' west of and parallel to the U.S. Hwy 23/Georgia Hwy 87 centerline to the Monroe/Bibb County line; then follow the Monroe/B Bibb County line to 150' west of the U.S. Hwy 23/G Georgia Hwy 87 centerline.				
* * * * *				

<sup>a</sup> Includes Indian Country located in each county or area, except as otherwise specified.  
<sup>1</sup> This date is 90 days after January 5, 2005, unless otherwise noted.  
<sup>2</sup> This date is July 2, 2014, unless otherwise noted.

\* \* \* \* \*  
 [FR Doc. 2014–30231 Filed 12–23–14; 8:45 am]  
 BILLING CODE 6560–50–P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 98**  
 [EPA–HQ–OAR–2009–0927; FRL–9920–59–OAR]  
 RIN 2060–AR78

**Greenhouse Gas Reporting Program: Addition of Global Warming Potentials to the General Provisions and Amendments for Fluorinated Gas Production; Correction**

**AGENCY:** Environmental Protection Agency.  
**ACTION:** Final rule; correction.

**SUMMARY:** The Environmental Protection Agency (EPA) is correcting a final rule that appeared in the **Federal Register** on December 11, 2014 (79 FR 73750). The final rule amends the general provisions of the Greenhouse Gas Reporting Rule to establish chemical-specific and default global warming potentials (GWPs) for a number of fluorinated greenhouse gases (F–GHGs) and fluorinated heat transfer fluids (F–HTFs). The rule also includes conforming changes to the provisions for the Electronics Manufacturing and Fluorinated Gas Production source categories.

**DATES:** Effective January 1, 2015.  
**FOR FURTHER INFORMATION CONTACT:** Carole Cook, Climate Change Division, Office of Atmospheric Programs (MC–6207A), Environmental Protection

Agency, 1200 Pennsylvania Ave. NW., Washington, DC 20460; telephone number: (202) 343–9263; fax number: (202) 343–2342; email address: [GHGReporting@epa.gov](mailto:GHGReporting@epa.gov). For technical information, please go to the Greenhouse Gas Reporting Rule Program Web site at <http://www.epa.gov/ghgreporting/index.html>. To submit a question, select Rule Help Center, followed by Contact Us.

*Worldwide Web (WWW)*. In addition to being available in the docket, an electronic copy of this correction will also be available through the WWW. Following signature, a copy of this action will be posted on the EPA's Greenhouse Gas Reporting Program rule Web site at <http://www.epa.gov/ghgreporting/index.html>.

**SUPPLEMENTARY INFORMATION:** In FR Doc. 2014–28444 appearing on page 73750 in the **Federal Register** of Thursday, December 11, 2014, the following corrections are made:

**§ 98.3 [Corrected]**

■ 1. On page 73777, in the first column, in Subpart A—General Provisions, § 98.3 What are the general monitoring, reporting, recordkeeping, and verification requirements of this part?, amendatory instruction 3.d “Revising paragraphs (l) introductory text, (1)(1), and (1)(2) introductory text;” is corrected to read “Revising paragraph (l) introductory text, paragraph (1)(1) introductory text, and paragraph (1)(2) introductory text;”

**§ 98.93 [Corrected]**

■ 2. On page 73785, in the first column, in Subpart I—Electronics Manufacturing, § 98.93 Calculating GHG

emissions, amendatory instruction 8 “Section 98.93 is amended by revising paragraph (i)(2) to read as follows:” is corrected to read “Section 98.93 is amended by revising paragraph (i)(2) introductory text to read as follows:”

Dated: December 17, 2014.

**Janet G. McCabe,**  
*Acting Assistant Administrator, Office of Air and Radiation.*

[FR Doc. 2014–30178 Filed 12–23–14; 8:45 am]  
 BILLING CODE 6560–50–P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 180**  
 [EPA–HQ–OPP–2014–0210; FRL–9920–23]

**Zeta-cypermethrin; Pesticide Tolerances**

**AGENCY:** Environmental Protection Agency (EPA).  
**ACTION:** Final rule.

**SUMMARY:** This regulation amends the tolerances for residues of zeta-cypermethrin in or on alfalfa, forage and alfalfa, hay. FMC Corporation requested the amendment of the tolerances under the Federal Food, Drug, and Cosmetic Act (FFDCA).

**DATES:** This regulation is effective December 24, 2014. Objections and requests for hearings must be received on or before February 23, 2015, 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:** The docket for this action, identified by docket identification (ID)