

questioned whether it is good public policy to charge a user fee when the public benefits from minimum competency standards for return preparers. The IRS has determined that an exception to the full-cost requirement is not justified, because subsidizing the cost of the EA-SEE program requires diverting resources from other activities that are in the public interest and that inure to the public generally, rather than to identifiable recipients requesting the specific benefit of taking the EA-SEE.

Special Analyses

Certain IRS regulations, including this one, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that this regulation will not have a significant economic impact on a substantial number of small entities. The user fee primarily affects individuals who take the enrolled agent examination, many of whom may not be classified as small entities under the Regulatory Flexibility Act. Therefore, a substantial number of small entities is not likely to be affected. Further, the economic impact on any small entities affected would be limited to paying the \$70 difference in cost per part between the \$81 user fee and the previous \$11 user fee, which is unlikely to present a significant economic impact. Moreover, the total economic impact of this regulation is approximately \$1.57 million, which is the product of the approximately 22,425 parts of the EA-SEE administered annually and the \$70 increase in the fee. Accordingly, the rule is not expected to have a significant economic impact on a substantial number of small entities, and a regulatory flexibility analysis is not required.

Drafting Information

The principal author of this regulation is Jonathan R. Black of the Office of the Associate Chief Counsel (Procedure and Administration).

Statement of Availability of IRS Documents

Rev. Proc. 2014-42, Annual Filing Season Program, is published in the Internal Revenue Bulletin and is available from the Superintendent of Documents, U.S. Government Publishing Office, Washington, DC 20402, or by visiting the IRS Web site at www.irs.gov.

List of Subjects in 26 CFR Part 300

Reporting and recordkeeping requirements, User fees.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 300 is amended as follows:

PART 300—USER FEES

■ **Paragraph 1.** The authority citation for part 300 continues to read as follows:

Authority: 31 U.S.C. 9701.

■ **Par. 2.** Section 300.4 is amended by revising paragraphs (b) and (d) to read as follows:

§ 300.4 Enrolled agent special enrollment examination fee.

* * * * *

(b) *Fee.* The fee for taking the enrolled agent special enrollment examination is \$81 per part, which is the cost to the government for overseeing the development and administration of the examination and does not include any fees charged by the administrator of the examination.

* * * * *

(d) *Applicability date.* This section applies to registrations that occur on or after March 1, 2018, for the enrolled agent special enrollment examination. Section 300.4 (as contained in 26 CFR part 300, revised April 2017) applies to registrations that occur before March 1, 2018.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: June 27, 2017.

Tom West,

Tax Legislative Counsel.

[FR Doc. 2017-15210 Filed 7-18-17; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R01-OAR-2015-0648; A-1-FRL-9964-80-Region 1]

Air Plan Approval; Maine; Motor Vehicle Fuel Requirements

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving a State Implementation Plan (SIP) revision submitted by the State of Maine Department of Environmental Protection

(Maine DEP) on August 28, 2015. This SIP revision includes a revised motor vehicle fuel volatility regulation that has been updated to be consistent with existing Federal regulations which require retailers to sell reformulated gasoline (RFG) in the counties of York, Cumberland, Sagadahoc, Androscoggin, Kennebec, Knox, and Lincoln, as of June 1, 2015. The intended effect of this action is to approve of this amendment into the Maine SIP. This action is being taken under the Clean Air Act.

DATES: This rule is effective on August 18, 2017.

ADDRESSES: EPA has established a docket for this action under Docket Identification No. EPA-R01-OAR-2015-0648. All documents in the docket are listed on the <http://www.regulations.gov> Web site. 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, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available at <http://www.regulations.gov> or at the U.S. Environmental Protection Agency, EPA New England Regional Office, Office of Ecosystem Protection, Air Quality Planning Unit, 5 Post Office Square—Suite 100, Boston, MA. EPA requests that if at all possible, you contact the contact listed in the **FOR FURTHER INFORMATION CONTACT** section to schedule your inspection. The Regional Office's official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding legal holidays.

FOR FURTHER INFORMATION CONTACT: John Rogan, Air Quality Planning Unit, U.S. Environmental Protection Agency, New England Regional Office, 5 Post Office Square—Suite 100, (Mail Code OEP05-2), Boston, MA 02109-3912, telephone (617) 918-1645, facsimile (617) 918-0645, email rogan.john@epa.gov.

SUPPLEMENTARY INFORMATION:

Throughout this document whenever “we,” “us,” or “our” is used, we mean EPA.

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- I. Background and Purpose
- II. Final Action
- III. Incorporation by Reference
- IV. Statutory and Executive Order Reviews

I. Background and Purpose

On May 8, 2017 (82 FR 21346), EPA published a Notice of Proposed Rulemaking (NPR) for the State of Maine. The NPR proposed approval of Maine's revised Chapter 119, Motor

Vehicle Fuel Volatility Limits, that had been amended to require retailers to sell reformulated gasoline (RFG) in the counties of York, Cumberland, Sagadahoc, Androscoggin, Kennebec, Knox, and Lincoln effective June 1, 2015. The formal SIP revision was submitted by the Maine DEP on August 28, 2015. A detailed discussion of Maine's August 28, 2015 SIP revision and EPA's rationale for proposing approval of the SIP revision were provided in the NPR and will not be restated in this notice. No public comments were received on the NPR.

II. Final Action

EPA is approving Maine's August 28, 2015 SIP revision. Specifically, EPA is approving Maine's revised Chapter 119, Motor Vehicle Fuel Volatility Limits, and incorporating it into the Maine SIP. EPA is approving this SIP revision because it meets all applicable requirements of the Clean Air Act and relevant EPA guidance, and it will not interfere with attainment or maintenance of the ozone NAAQS.

III. Incorporation by Reference

In this rule, the EPA is finalizing regulatory text that includes incorporation by reference. In accordance with requirements of 1 CFR 51.5, the EPA is finalizing the incorporation by reference of the State of Maine's revised Chapter 119 described in the amendments to 40 CFR part 52 set forth below. The EPA has made, and will continue to make, these documents generally available through <http://www.regulations.gov>.

IV. Statutory and Executive Order Reviews

Under the Clean Air Act, 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 Clean Air Act. 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 Orders 12866 (58 FR 51735, October 4, 1993) and 13563 (76 FR 3821, January 21, 2011);

- 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, the SIP is not approved to apply on any Indian reservation land or in any other area where EPA or an Indian tribe has demonstrated that a tribe has jurisdiction. In those areas of Indian country, the rule does not have tribal implications and will not impose substantial direct costs on tribal governments or preempt tribal law as specified by Executive Order 13175 (65 FR 67249, November 9, 2000).

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 Clean Air Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by September 18, 2017. 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. 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: June 28, 2017.

Deborah A. Szaro,

Acting Regional Administrator, EPA New England.

Part 52 of 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 U—Maine

- 2. In § 52.1020, the table in paragraph (c) is amended by revising the entry for "Chapter 119" to read as follows:

§ 52.1020 Identification of plan.

*	*	*	*	*
(c)	*	*	*	

EPA-APPROVED MAINE REGULATIONS

State citation	Title/subject	State effective date	EPA approval date	EPA approval date and citation ¹	Explanations
Chapter 119	Motor Vehicle Fuel Volatility Limit.	7/15/2015	7/19/2017	[Insert Federal Register citation].	Requires the sale of federal RFG year round and removes the 7.8 RVP requirement during the period of May 1 through September 15 in 7 southern counties.

¹ In order to determine the EPA effective date for a specific provision listed in this table, consult the **Federal Register** notice cited in this column for the particular provision.

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 [FR Doc. 2017-15049 Filed 7-18-17; 8:45 am]
 BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R01-OAR-2017-0023; A-1-FRL-9965-10-Region 1]

Air Plan Approval; ME; Consumer Products Alternative Control Plan

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving a State Implementation Plan (SIP) revision submitted by the Maine Department of Environmental Protection (Maine DEP). The SIP revision consists of an Alternative Control Plan (ACP) for the control of volatile organic compound (VOC) emissions from Reckitt Benckiser’s Air Wick Air Freshener Single Phase Aerosol Spray, issued pursuant to Maine’s consumer products rule. This action is being taken in accordance with the Clean Air Act.

DATES: This direct final rule will be effective September 18, 2017, unless EPA receives adverse comments by August 18, 2017. If adverse comments are received, EPA 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-R01-OAR-2017-0023 at <http://www.regulations.gov>, or via email to Mackintosh.David@epa.gov. For comments submitted at [Regulations.gov](http://www.regulations.gov), follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from [Regulations.gov](http://www.regulations.gov). For either manner of submission, the EPA may publish any comment received to its public docket.

Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.* on the web, cloud, or other file sharing system). For additional submission methods, please contact the person identified in the “**FOR FURTHER INFORMATION CONTACT**” section. For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <http://www2.epa.gov/dockets/commenting-epa-dockets>.

FOR FURTHER INFORMATION CONTACT: David L. Mackintosh, Air Quality Planning Unit, U.S. Environmental Protection Agency, EPA New England Regional Office, 5 Post Office Square—Suite 100, (Mail Code OEP05-2), Boston, MA 02109-3912, tel. 617-918-1584, email Mackintosh.David@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document whenever “we,” “us,” or “our” is used, we mean EPA.

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I. Background and Purpose

Maine’s Chapter 152, “Control of Emissions of Volatile Organic Compounds from Consumer Products” (Chapter 152) became effective in the State of Maine on September 1, 2004 and was approved by EPA into the Maine SIP on October 24, 2005 (70 FR

61382). Maine subsequently amended this rule. The current amended version of the rule became effective in the State of Maine on December 15, 2007 and was approved by EPA into the Maine SIP on May 22, 2012 (77 FR 30216). Chapter 152 contains VOC content limits for the manufacture and sale of various consumer products in the state of Maine. Chapter 152 also provides for state and EPA approval of ACPs by allowing the responsible party the option of voluntarily applying for such agreements.

On March 30, 2012, the Maine DEP received an ACP application from Reckitt Benckiser LLC (Reckitt) for Reckitt’s Air Wick Air Freshener Single-Phase Aerosol Spray pursuant to Chapter 152. The Maine DEP approved the Reckitt ACP effective April 23, 2013 and on the same day sent EPA the ACP for approval into the Maine SIP.

II. Description and Evaluation of the State’s Submittal

Reckitt manufactures Air Wick Air Freshener Single-Phase Aerosol Spray (Product), which is offered for retail sale and wholesale distribution in the State of Maine. The Product contains 4.6% VOCs by weight. The Chapter 152 regulatory content limit for single-phase aerosol air freshener is 30% VOCs by weight. Reckitt’s ACP generates VOC credits, expressed in pounds of VOCs, based on the difference between the Product VOC content and regulatory VOC limit for each unit sold in the State of Maine. Credits generated are subject to the conditions in the ACP Approval. Reckitt shall monitor Maine sales of the Product and each calendar quarter shall provide to the Maine DEP accurate records and documentation as a basis for compliance reporting. Only sales in the State of Maine that are substantiated by accurate documentation shall be used in the calculation of VOC emissions and emission reductions (surplus reductions). The resulting surplus reduction credits shall be discounted by 5% prior to the issuance