

# Rules and Regulations

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This section of the FEDERAL REGISTER contains regulatory documents having general applicability and legal effect, most of which are keyed to and codified in the Code of Federal Regulations, which is published under 50 titles pursuant to 44 U.S.C. 1510.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9812]

RIN 1545-BL00

#### Guidance for Determining Stock Ownership; Correction

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to the final regulations (T.D. 9812) that were published in the **Federal Register** on Wednesday, January 18, 2017. The regulations identify certain stock of a foreign corporation that is disregarded in calculating ownership of the foreign corporation for purposes of determining whether it is a surrogate foreign corporation.

**DATES:** These corrections are effective on September 7, 2017, and applicable beginning January 13, 2017.

**FOR FURTHER INFORMATION CONTACT:** Joshua G. Rabon, (202) 317-6938 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this correction are under section 7874 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations contain errors that may prove to be misleading and need to be clarified.

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

Income taxes, Reporting and recordkeeping requirements.

#### Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

#### PART 1—INCOME TAXES

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

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

■ **Par. 2.** Section 1.7874-4 is amended by revising paragraphs (i)(2)(iii)(A), (i)(2)(iii)(C) introductory text, and (i)(2)(iii)(C)(2) to read as follows:

#### § 1.7874-4 Disregard of certain stock related to the domestic entity acquisition.

\* \* \* \* \*

(i) \* \* \*

(2) \* \* \*

(iii) \* \* \*

(A) A member of the expanded affiliated group, unless the holder of the obligation immediately before the domestic entity acquisition and any related transaction (or its successor) is a member of the expanded affiliated group after the domestic entity acquisition and all related transactions. See *Example 6* of paragraph (j) of this section for an illustration of this paragraph (i)(2)(iii)(A).

\* \* \* \* \*

(C) A person, other than a member of the expanded affiliated group, that, before or after the domestic entity acquisition, either owns (applying the attribution rules of section 318(a) with the modifications described in section 304(c)(3)(B)) at least five percent (by vote or value) of the stock of (or partnership interests in) or is related (within the meaning of section 267 or 707(b)) to—

\* \* \* \* \*

(2) A person described in paragraph (i)(2)(iii)(B) of this section.

\* \* \* \* \*

#### Martin V. Franks,

*Chief, Publications and Regulations Branch, Legal Processing Division (Associate Chief Counsel), Procedure and Administration.*

[FR Doc. 2017-18983 Filed 9-6-17; 8:45 am]

**BILLING CODE 4830-01-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R01-OAR-2013-0089; A-1-FRL-9967-28-Region 1]

#### Air Plan Approval; Maine; New Motor Vehicle Emission Standards

**AGENCY:** Environmental Protection Agency.

**ACTION:** Final rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is approving a State Implementation Plan (SIP) revision submitted by the State of Maine on August 18, 2015. This SIP revision includes Maine's revised regulation for new motor vehicle emission standards. Maine has updated its rule to be consistent with various updates made to California's low emission vehicle (LEV) program. Maine has adopted these revisions to reduce emissions of volatile organic compounds (VOC) and nitrogen oxides (NO<sub>x</sub>) in accordance with the requirements of the Clean Air Act (CAA), as well as to reduce greenhouse gases. The intended effect of this action is to approve Maine's August 15, 2015 SIP revision. This action is being taken in accordance with the Clean Air Act.

**DATES:** This rule is effective on October 10, 2017.

**ADDRESSES:** EPA has established a docket for this action under Docket Identification No. EPA-R01-OAR-2013-0089. 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:** Eric Rackauskas, 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, telephone number (617) 918-1628, fax number (617) 918-0628, email [rackauskas.eric@epa.gov](mailto:rackauskas.eric@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**

On June 23, 2017 (82 FR 28611), EPA published a Notice of Proposed Rulemaking (NPR) for the State of Maine. The NPR proposed approval of Maine’s Chapter 127, “New Motor Vehicle Emission Standards.” The regulation establishes motor vehicle emission standards for new gasoline powered passenger cars, light-duty trucks, medium-duty vehicles, as well as for heavy-duty diesel vehicles. The regulation also requires that vehicles display an environmental performance label, and that aftermarket catalytic converters be certified to the California Air Resources Board (CARB) standards. Maine has worked to ensure that their program is identical to California’s, as required by the CAA. The formal SIP revision was submitted by Maine on August 18, 2015.

A detailed discussion of Maine’s August 18, 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. EPA received several comments in support of approving Maine’s SIP revision in response to the NPR. No adverse comments were received.

**II. Final Action**

EPA is approving Maine’s August 18, 2015 SIP revision. Specifically, EPA is approving Maine’s revised Chapter 127, “New Motor Vehicle Emission Standards,” 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 127 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 November 6, 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: August 10, 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 127 and Appendix A” to read as follows:

**§ 52.1020 Identification of plan.**

\* \* \* \* \*  
(c) \* \* \*

**EPA-APPROVED MAINE REGULATIONS**

State citation	Title/subject	State effective date	EPA approval date and citation <sup>1</sup>	Explanations
Chapter 127 and Appendix A.	New Motor Vehicle Emission Standards.	5/19/2015	9/7/2017 [Insert Federal Register citation].	Includes LEV II GHG and ZEV provisions, and Advanced Clean Cars program (LEV III, updated GHG and ZEV standards).

<sup>1</sup> 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.

\* \* \* \* \*  
[FR Doc. 2017–18873 Filed 9–6–17; 8:45 am]  
BILLING CODE 6560–50–P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 180**

[EPA–HQ–OPP–2016–0755; FRL–9963–98]

**Poly(oxy-1,2-ethanediyl),  $\alpha$ -isooctyl- $\omega$ -hydroxy; Exemption From the Requirement of a Tolerance**

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

**ACTION:** Final rule.

**SUMMARY:** This regulation amends an exemption from the requirement of a tolerance for residues of  $\alpha$ -alkyl- $\omega$ -hydroxypoly(oxypropylene) and/or poly(oxyethylene) polymers where the alkyl chain contains a minimum of six carbons, and a minimum number average molecular weight (in amu) 1,100 (herein referred to as “AAAs” (alkyl alcohol alkoxyates)) to include Poly(oxy-1,2-ethanediyl),  $\alpha$ -isooctyl- $\omega$ -hydroxy (CAS Reg. No. 61723–78–2) when used as an inert ingredient (surfactant, related adjuvants of surfactants) in pesticide formulations. The Spring Trading Company on behalf of Sasol Chemicals (USA) submitted a petition to EPA under the Federal Food, Drug, and Cosmetic Act (FFDCA), requesting an amendment to an existing exemption from the requirement of a tolerance. This regulation eliminates the need to establish a maximum permissible level for residues of

poly(oxy-1,2-ethanediyl),  $\alpha$ -isooctyl- $\omega$ -hydroxy.

**DATES:** This regulation is effective September 7, 2017. Objections and requests for hearings must be received on or before November 6, 2017, 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) number EPA–HQ–OPP–2016–0755, is available at <http://www.regulations.gov> or at the Office of Pesticide Programs Regulatory Public Docket (OPP Docket) in the Environmental Protection Agency Docket Center (EPA/DC), West William Jefferson Clinton Bldg., Rm. 3334, 1301 Constitution Ave. NW., Washington, DC 20460–0001. 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 OPP Docket is (703) 305–5805. Please review the visitor instructions and additional information about the docket available at <http://www.epa.gov/dockets>.

**FOR FURTHER INFORMATION CONTACT:** Michael Goodis, Registration Division (7505P), Office of Pesticide Programs, Environmental Protection Agency, 1200 Pennsylvania Ave. NW., Washington, DC 20460–0001; main telephone number: (703) 305–7090; email address: [RDfRNotices@epa.gov](mailto:RDfRNotices@epa.gov).

**SUPPLEMENTARY INFORMATION:**

**I. General Information**

*A. Does this action apply to me?*

You may be potentially affected by this action if you are an agricultural producer, food manufacturer, or pesticide manufacturer. The following list of North American Industrial Classification System (NAICS) codes is not intended to be exhaustive, but rather provides a guide to help readers determine whether this document applies to them. Potentially affected entities may include:

- Crop production (NAICS code 111).
- Animal production (NAICS code 112).
- Food manufacturing (NAICS code 311).
- Pesticide manufacturing (NAICS code 32532).

*B. How can I get electronic access to other related information?*

You may access a frequently updated electronic version of 40 CFR part 180 through the Government Printing Office’s e-CFR site at [http://www.ecfr.gov/cgi-bin/text-idx?&c=ecfr&tpl=/ecfrbrowse/Title40/40tab\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?&c=ecfr&tpl=/ecfrbrowse/Title40/40tab_02.tpl).

*C. How can I file an objection or hearing request?*

Under FFDCA section 408(g), 21 U.S.C. 346a, any person may file an objection to any aspect of this regulation and may also request a hearing on those objections. You must file your objection or request a hearing on this regulation in accordance with the instructions provided in 40 CFR part 178. To ensure proper receipt by EPA, you must identify docket ID number EPA–HQ–