

Need for Correction

As published July 30, 2018 (83 FR 36417), the final regulations (TD 9836) contain an error that needs to be corrected.

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 1.170A-1 is amended by revising the third sentence of paragraph (a) to read as follows:

§ 1.170A-1 Charitable, etc., contributions and gifts; allowance of deduction.

(a) * * * For rules relating to record keeping and return requirements in support of deductions for charitable contributions (whether by an itemizing or nonitemizing taxpayer), see §§ 1.170A-13 (generally applicable to contributions on or before July 30, 2018), 1.170A-14, 1.170A-15, 1.170A-16, 1.170A-17, and 1.170A-18. * * *

Martin V. Franks,

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

[FR Doc. 2018-19679 Filed 9-10-18; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[Docket No. USCG-2018-0850]

Drawbridge Operation Regulation; Sacramento River, Sacramento, CA

AGENCY: Coast Guard, DHS.

ACTION: Notice of deviation from drawbridge regulation.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the Tower Drawbridge across the Sacramento River, mile 59.0, at Sacramento, CA. The deviation is necessary to allow the community to participate in the Sacramento Century Challenge bicycle

race. This deviation allows the bridge to remain in the closed-to-navigation position.

DATES: This deviation is effective from 7 a.m. through 10 a.m. on October 6, 2018.

ADDRESSES: The docket for this deviation, USCG-2018-0850, is available at <http://www.regulations.gov>. Type the docket number in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this deviation.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email Carl T. Hausner, Chief, Bridge Section, Eleventh Coast Guard District; telephone 510-437-3516, email Carl.T.Hausner@uscg.mil.

SUPPLEMENTARY INFORMATION: The California Department of Transportation has requested a temporary change to the operation of the Tower Drawbridge, mile 59.0, over Sacramento River, at Sacramento, CA. The drawbridge navigation span provides a vertical clearance of 30 feet above Mean High Water in the closed-to-navigation position. The draw operates as required by 33 CFR 117.189(a). Navigation on the waterway is commercial and recreational.

The drawspan will be secured in the closed-to-navigation position from 7 a.m. to 10 a.m. on October 6, 2018, to allow the community to participate in the Sacramento Century Challenge bicycle race. This temporary deviation has been coordinated with the waterway users. No objections to the proposed temporary deviation were raised. Vessels able to pass through the bridge in the closed position may do so at any time. The bridge will be able to open for emergencies and there is no immediate alternate route for vessels to pass. The Coast Guard will also inform the users of the waterway through our Local and Broadcast Notices to Mariners of the change in operating schedule for the bridge so that vessel operators can arrange their transits to minimize any impact caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: September 5, 2018.

Carl T. Hausner,

District Bridge Chief, Eleventh Coast Guard District.

[FR Doc. 2018-19597 Filed 9-10-18; 8:45 am]

BILLING CODE 9110-04-P

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[EPA-R04-OAR-2015-0501; FRL-9983-43-Region 4]

Air Plan Approval; North Carolina: New Source Review for Fine Particulate Matter (PM_{2.5})

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving changes to the North Carolina State Implementation Plan (SIP), submitted by the North Carolina Department of Environmental Quality (NC DEQ) through the Division of Air Quality, to EPA through a letter dated October 17, 2017. This SIP submittal modifies North Carolina's Prevention of Significant Deterioration (PSD) regulations and includes the adoption of specific federal provisions needed to meet the New Source Review (NSR) permitting program requirements for the fine particulate matter (PM_{2.5}) national ambient air quality standards (NAAQS). In addition, North Carolina's October 17, 2017, SIP submittal addresses portions of the PSD requirements for the infrastructure SIPs for the following NAAQS: 1997 Annual and 24-hour PM_{2.5}; 2006 24-hour PM_{2.5}; 2008 lead; 2008 8-hour ozone; 2010 sulfur dioxide (SO₂); 2010 nitrogen dioxide (NO₂); and 2012 Annual PM_{2.5}. As a result of this approval of North Carolina's modified PSD regulations, EPA is also approving North Carolina's submittal with respect to the related PSD infrastructure SIP requirements for these NAAQS. In addition, these approvals remove EPA's obligation to promulgate a Federal Implementation Plan (FIP) to meet the relevant Clean Air Act (CAA or Act) requirements.

DATES: This rule is effective October 11, 2018.

ADDRESSES: EPA has established a docket for this action under Docket Identification No. EPA-R04-OAR-2015-0501. All documents in the docket are listed on the www.regulations.gov website. Although listed in the index, some information is not publicly available, *i.e.*, Confidential Business Information 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 either electronically through www.regulations.gov or in hard copy at the Air Regulatory Management Section, Air Planning and Implementation Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW, Atlanta, Georgia 30303–8960. EPA requests that if at all possible, you contact the person 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 Federal holidays.

FOR FURTHER INFORMATION CONTACT: Joel Huey of the Air Planning and Implementation Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW, Atlanta, Georgia 30303–8960. Mr. Huey can be reached by telephone at (404) 562–9104 or via electronic mail at huey.joel@epa.gov.

SUPPLEMENTARY INFORMATION:

I. Background

In an action published on June 21, 2018 (83 FR 28789), EPA proposed to approve changes to the North Carolina SIP, submitted by the NC DEQ to EPA through a letter dated October 17, 2017.¹ The details of North Carolina's submittal and the rationale for EPA's actions are explained in the proposal notice and briefly summarized below. EPA did not receive any adverse comments on the proposed action.

EPA is approving two actions with regard to North Carolina's SIP submittal updating the State's PSD regulations found at 15A North Carolina Administrative Code (NCAC) 02D .0530. First, EPA is approving North Carolina's October 17, 2017, SIP submittal with regard to changes to the State's regulation at 15A NCAC 02D .0530 because EPA has determined that the State's changes fully meet the requirements of EPA's rulemaking, "Prevention of Significant Deterioration (PSD) for Particulate Matter Less Than 2.5 Micrometers (PM_{2.5})—Increments, Significant Impact Levels (SILs) and Significant Monitoring Concentration (SMC)," Final Rule, 75 FR 64864 (October 20, 2010) (hereafter referred to as the "2010 PSD PM_{2.5} Rule"). Second, as a result of the approval of North Carolina's October 17, 2017, SIP submittal for these PSD requirements, EPA is approving this submittal for portions of the infrastructure SIP PSD

elements for the following NAAQS: 1997 Annual and 24-hour PM_{2.5}; 2006 24-hour PM_{2.5}; 2008 lead; 2008 8-hour ozone; 2010 SO₂; 2010 NO₂; and 2012 Annual PM_{2.5}.^{2,3}

A. Requirements of the 2010 PSD PM_{2.5} Rule for PSD SIP Programs

North Carolina's October 17, 2017, SIP submittal adopts changes in the State's PSD permitting program at 15A NCAC 02D .0530 by incorporating by reference EPA's PSD regulations as of July 1, 2014. This incorporation by reference includes the federally-required provisions of EPA's 2010 PSD PM_{2.5} Rule needed to implement the PSD PM_{2.5} program in North Carolina. Adopting the federal rule as of July 1, 2014, has the effect of adding to the North Carolina SIP the required definitions of "major source baseline date," "minor source baseline date," and "baseline area" that were lacking in the State's previous PM_{2.5} submittals. This incorporation by reference as of July 1, 2014, also captures EPA's October 25, 2012 (77 FR 65107), amendment to the definition of "regulated NSR pollutant" concerning condensable particulate matter. North Carolina's incorporation by reference of EPA's PSD regulations as of July 1, 2014, is not only consistent with the current federal rule, but it also will not interfere with North Carolina's efforts to prevent significant deterioration of air quality and to attain and maintain compliance with the PM_{2.5} NAAQS.

B. Requirements for Infrastructure SIPs

Because North Carolina's October 17, 2017, SIP submittal addresses certain NSR/PSD requirements, it thereby meets the related infrastructure SIP requirements of section 110(a)(2)(C), 110(a)(2)(D)(i)(II) and 110(a)(2)(J). As finalized, North Carolina's SIP includes a complete PSD program that addresses all structural PSD requirements due under the CAA and EPA regulations. Therefore, because EPA is approving North Carolina's SIP revisions for the PSD program, it is also approving the October 17, 2017, submittal for the PSD infrastructure SIP requirements of

² North Carolina's October 17, 2017, SIP submittal requested approval of the PSD infrastructure SIPs for the 2008 lead, 2008 8-hour ozone, 2010 SO₂, 2010 NO₂ and the 2012 PM_{2.5} NAAQS. On April 16, 2018, the State submitted a letter to EPA clarifying that the same submittal is intended to satisfy the PSD elements of the State's infrastructure SIP submittals for the 1997 and 2006 PM_{2.5} NAAQS as well.

³ The background for various NAAQS is provided in EPA's proposed and final rulemaking entitled "Air Plan Approval and Disapproval; North Carolina: New Source Review for Fine Particulate Matter (PM_{2.5})."
See 81 FR 28797 (May 10, 2016) and 81 FR 63107 (September 14, 2016).

sections 110(a)(2)(C), 110(a)(2)(D)(i)(II), and 110(a)(2)(J) for the 2008 lead NAAQS, 2008 ozone NAAQS, 2010 SO₂ NAAQS, 2010 NO₂ NAAQS, and 1997, 2006 and 2012 PM_{2.5} NAAQS.⁴

II. Incorporation by Reference

In this rule, EPA is finalizing regulatory text that includes incorporation by reference. In accordance with requirements of 1 CFR 51.5, EPA is finalizing the incorporation by reference of North Carolina's regulations 15A NCAC 02D .0530, entitled "Prevention of Significant Deterioration," which modify the NSR permitting regulations, effective September 1, 2017. EPA has made, and will continue to make, these materials generally available through www.regulations.gov and at the EPA Region 4 Office (please contact the person identified in the "For Further Information Contact" section of this preamble for more information). Therefore, these materials have been approved by EPA for inclusion in the SIP, have been incorporated by reference by EPA into that plan, are fully federally enforceable under sections 110 and 113 of the CAA as of the effective date of the final rulemaking of EPA's approval, and will be incorporated by reference in the next update to the SIP compilation.⁵

III. Final Actions

EPA is approving changes to the North Carolina SIP, provided by the NC DEQ, to EPA through a letter dated October 17, 2017. Specifically, EPA is approving changes to North Carolina's NSR permitting regulations codified at 15A 02D .0530—*Prevention of Significant Deterioration*, which relate to the requirements to comply with EPA's 2010 PSD PM_{2.5} Rule. EPA also notes that North Carolina's incorporation by reference of EPA's PSD regulations as of July 1, 2014, includes EPA's amendment to the definition of "regulated NSR pollutant" concerning condensable PM promulgated on October 25, 2012. EPA is approving the version of 15A NCAC 02D .0530 (PSD) that became effective in the State on September 1, 2017, which will be incorporated into North Carolina's SIP. As a result of this approval, EPA is also approving portions of the PSD elements of North Carolina's infrastructure SIP submittals (*i.e.*, CAA sections

⁴ EPA has already approved or will consider in separate actions all other elements from North Carolina infrastructure SIP submissions related to the 2008 lead, 2008 8-hour ozone, 2010 NO₂, 2010 SO₂ NAAQS, and 1997, 2006 and 2012 PM_{2.5} NAAQS.

⁵ See 62 FR 27968 (May 22, 1997).

¹ EPA notes that the Agency may not have received this submittal on the date of the State's letter.

110(a)(2)(C), 110(a)(2)(D)(i)(II), and 110(a)(2)(J) for the 1997 Annual and 24-hour PM_{2.5}, 2006 24-hour PM_{2.5}, 2008 lead, 2008 8-hour ozone, 2010 SO₂, 2010 NO₂ and the 2012 Annual PM_{2.5} NAAQS. This final action removes EPA's obligation under section 110(c) to promulgate a FIP to address the PM_{2.5} increments requirements of EPA's 2010 PSD PM_{2.5} Rule PSD and the related PSD elements for the above listed infrastructure SIPs.

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. See 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. These actions merely approve state law as meeting Federal requirements and do not impose additional requirements beyond those imposed by state law. For that reason, these actions:

- Are 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);
- Are not an Executive Order 13771 (82 FR 9339, February 2, 2017) regulatory action because SIP approvals are exempted under Executive Order 12866;
- Do not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- Are 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.*);
- Do 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);

- Do not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- Are not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- Are not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
- Are 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
- Do 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).

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 as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), nor will it 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 November 13, 2018. 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, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides.

Dated: August 28, 2018.

Onis "Trey" Glenn, III,
Regional Administrator, Region 4.

40 CFR part 52 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 II—North Carolina

■ 2. Section 52.1770(c) Table 1 is amended under Subchapter 2D, Section .0500 by revising the entry for "Sect .0530" to read as follows:

§ 52.1770 Identification of plan.

* * * * *
(c) * * *

TABLE 1—EPA APPROVED NORTH CAROLINA REGULATIONS

State citation	Title/subject	State effective date	EPA approval date	Explanation
Subchapter 2D Air Pollution Control Requirements				
*	*	*	*	*
Section .0500 Emission Control Standards				
*	*	*	*	*
Sect .0530	Prevention of Significant Deterioration	9/1/2017	9/11/2018, [Insert citation of publication in Federal Register].
*	*	*	*	*

* * * * *

■ 3. Section 52.1770(e), is amended by adding entries for “110(a)(1) and (2) Infrastructure Requirements for 1997 Fine Particulate Matter NAAQS”, “110(a)(1) and (2) Infrastructure Requirements for 2006 Fine Particulate Matter NAAQS”, “110(a)(1) and (2) Infrastructure Requirements for the 2008 Lead NAAQS”, “110(a)(1) and (2) Infrastructure Requirements for the 2008 8-Hour Ozone NAAQS”, “110(a)(1) and (2) Infrastructure Requirements for the 2010 1-hour NO₂ NAAQS”, “110(a)(1) and (2) Infrastructure Requirements for the 2010 1-hour SO₂ NAAQS”, and

“110(a)(1) and (2) Infrastructure Requirements for the 2012 Annual PM_{2.5} NAAQS” at the end of the table to read as follows:

“110(a)(1) and (2) Infrastructure Requirements for the 2012 Annual PM_{2.5} NAAQS” at the end of the table to read as follows:

§ 52.1770 Identification of plan.
* * * * *
(e) * * *

EPA-APPROVED NORTH CAROLINA NON-REGULATORY PROVISIONS

Provision	State effective date	EPA approval date	Federal Register citation	Explanation
110(a)(1) and (2) Infrastructure Requirements for 1997 Fine Particulate Matter NAAQS.	4/1/2008	9/11/2018	[Insert citation of publication in Federal Register].	Approved the PSD elements of sections 110(a)(2)(C), 110(a)(2)(D)(i)(II) (prong 3) and 110(a)(2)(J).
110(a)(1) and (2) Infrastructure Requirements for 2006 Fine Particulate Matter NAAQS.	9/21/2009	9/11/2018	[Insert citation of publication in Federal Register].	Approved the PSD elements of sections 110(a)(2)(C), 110(a)(2)(D)(i)(II) (prong 3) and 110(a)(2)(J).
110(a)(1) and (2) Infrastructure Requirements for the 2008 Lead NAAQS.	6/15/2012	9/11/2018	[Insert citation of publication in Federal Register].	Approved the PSD elements of sections 110(a)(2)(C), 110(a)(2)(D)(i)(II) (prong 3) and 110(a)(2)(J).
110(a)(1) and (2) Infrastructure Requirements for the 2008 8-Hour Ozone NAAQS.	11/2/2012	9/11/2018	[Insert citation of publication in Federal Register].	Approved the PSD elements of sections 110(a)(2)(C), 110(a)(2)(D)(i)(II) (prong 3) and 110(a)(2)(J).
110(a)(1) and (2) Infrastructure Requirements for the 2010 1-hour NO ₂ NAAQS.	8/23/2013	9/11/2018	[Insert citation of publication in Federal Register].	Approved the PSD elements of sections 110(a)(2)(C), 110(a)(2)(D)(i)(II) (prong 3) and 110(a)(2)(J).
110(a)(1) and (2) Infrastructure Requirements for the 2010 1-hour SO ₂ NAAQS.	3/18/2014	9/11/2018	[Insert citation of publication in Federal Register].	Approved the PSD elements of sections 110(a)(2)(C), 110(a)(2)(D)(i)(II) (prong 3) and 110(a)(2)(J).
110(a)(1) and (2) Infrastructure Requirements for the 2012 Annual PM _{2.5} NAAQS.	12/4/2015	9/11/2018	[Insert citation of publication in Federal Register].	Approved the PSD elements of sections 110(a)(2)(C), 110(a)(2)(D)(i)(II) (prong 3) and 110(a)(2)(J).

[FR Doc. 2018–19603 Filed 9–10–18; 8:45 am]
BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 81

[EPA–R10–OAR–2017–0582; FRL–9983–53–Region 10]

Air Plan Approval; ID, Pinehurst PM₁₀ Redesignation, Limited Maintenance Plan; West Silver Valley 2012 Annual PM_{2.5} Emission Inventory

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The EPA is approving the redesignation request and limited maintenance plan for the PM₁₀ National Ambient Air Quality Standard developed for the City of Pinehurst PM₁₀ Nonattainment Area and the Pinehurst PM₁₀ Expansion Nonattainment Area. This redesignation will change the status of both areas from nonattainment to attainment. The limited maintenance plan for these contiguous nonattainment areas

addresses maintenance of the PM₁₀ standard for a ten-year period beyond redesignation. Related to this action, the EPA is taking final agency action on the September 15, 2013, high wind exceptional event at the Pinehurst monitoring station. Additionally, the EPA is finalizing approval of the emissions inventory for the West Silver Valley 2012 annual PM_{2.5} nonattainment area.

DATES: This action is effective on October 11, 2018.

ADDRESSES: The EPA has established a docket for this action under Docket ID No. EPA–R10–OAR–2017–0582. All documents in the docket are listed on the <https://www.regulations.gov> website. Although listed in the index, some information is not publicly available, e.g., Confidential Business Information or other information the disclosure of which 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 through <https://www.regulations.gov>, or please contact the person identified in the **FOR FURTHER**

INFORMATION CONTACT section for additional availability information.

FOR FURTHER INFORMATION CONTACT: Justin Spenillo at (206) 553–6125, or spenillo.justin@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document whenever “we,” “us,” or “our” is used, it is intended to refer to the EPA.

Table of Contents

- I. Background Information
- II. Response to Comments
- III. Final Action
- IV. Statutory and Executive Orders Review

I. Background Information

On May 11, 2018, the EPA proposed to approve the redesignation request and limited maintenance plan (LMP) submitted by the Idaho Department of Environmental Quality (IDEQ) on September 29, 2017, for the City of Pinehurst PM₁₀ Nonattainment Area and the Pinehurst PM₁₀ Expansion Nonattainment Area, collectively referred to as the Pinehurst PM₁₀ Nonattainment Area (Pinehurst PM₁₀ NAA).

Related to this action, the EPA is taking final agency action on the EPA’s concurrence with the IDEQ’s request for