DOCUMENTS RELATED TO APR1400 DESIGN CERTIFICATION RULE—Continued

Document	ADAMS Accession No./web link/ **Federal Register** citation
APR1400–Z–A–NR–14011–NP, Criticality Analysis of New and Spent Fuel Storage Racks, Rev. 3 (May 2018)	ML18214A561
APR1400–Z–A–NR–14019–NP, CCF Coping Analysis, Rev. 3 (July 2018)	ML18225A340
APR1400–Z–J–NR–14001–NP, Safety I&C System, Rev. 3 (May 2018)	ML18212A341
APR1400–Z–J–NR–14002–NP, Diversity and Defense-in-Depth, Rev. 3 (May 2018)	ML18214A557
APR1400–Z–J–NR–14003–NP, Software Program Manual, Rev. 3 (May 2018)	ML18214A559
APR1400–Z–J–NR–14004–NP, Uncertainty Methodology and Application for Instrumentation, Rev. 2 (January 2018)	ML18086B757
APR1400–Z–J–NR–14005–NP, Setpoint Methodology for Safety-Related Instrumentation, Rev. 2 (January 2018)	ML18087A106
APR1400–Z–J–NR–14012–NP, Control System CCF Analysis, Rev. 3 (May 2018)	ML18212A343
APR1400–Z–J–NR–14013–NP, Response Time Analysis of Safety I&C System, Rev. 2 (January 2018)	ML18087A110
APR1400–Z–M–NR–14008–NP, Pressure-Temperature Limits Methodology for RCS Heatup and Cooldown, Rev. 1 (January 2018)	ML18087A112
APR1400–Z–M–TR–12003–NP–A, Fluidic Device Design for the APR1400 (April 2017)	ML17129A597
Westinghouse Topical and Technical Report:	
WCAP–10697–NP–A, Common Qualified Platform Topical Report, Rev. 3 (February 2013)	ML13112A108
WCAP–17889–NP (APR1400–A–N–NR–17001–NP), Validation of SCALE 6.1.2 with 238-Group ENDF/B–VII.0 Cross Section Library for APR1400 Design Certification, Rev. 0 (June 2014)	ML18044B051
Combustion Engineering, Inc. Technical Reports:	
CEN–312–NP, Overview Description of the Core Operating Limit Supervisory System (COLSS), Rev. 01–NP (November 1986)	ML19066A067
CEN–310–NP–A, CPC and Methodology Changes for the CPC Improvement Program (April 1986)	ML19066A085

[1] The regulatory history of the NRC's design certification reviews is a package of documents that is available in the NRC's PDR and NRC Library. This history spans the period during which the NRC simultaneously developed the regulatory standards for reviewing these designs and the form and content of the rules that certified the designs.

The NRC may post materials related to this document, including public comments, on the Federal Rulemaking website at *https://www.regulations.gov* under Docket ID NRC–2015–0224. The Federal Rulemaking website allows you to receive alerts when changes or additions occur in a docket folder. To subscribe: (1) Navigate to the docket folder (NRC–2015–0224); (2) click the ''Sign up for Email Alerts'' link; and (3) enter your email address and select how frequently you would like to receive emails (daily, weekly, or monthly).

List of Subjects in 10 CFR Part 52

Administrative practice and procedure, Antitrust, Combined license, Early site permit, Emergency planning, Fees, Incorporation by reference, Inspection, Issue finality, Limited work authorization, Nuclear power plants and reactors, Probabilistic risk assessment, Prototype, Reactor siting criteria, Redress of site, Penalties, Reporting and recordkeeping requirements, Standard design, Standard design certification.

Dated at Rockville, Maryland, this 17th day of May 2019.

For the Nuclear Regulatory Commission.

Annette Vietti-Cook,

Secretary of the Commission.

[FR Doc. 2019–10716 Filed 5–21–19; 8:45 am]

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POSTAL REGULATORY COMMISSION

39 CFR Part 3060

[Docket No. RM2019–5; Order No. 5097]

Accounting and Periodic Reporting Rules

AGENCY: Postal Regulatory Commission.

ACTION: Proposed rulemaking.

SUMMARY: The Commission is proposing an amendment to its rules involving the calculation of the assumed Federal income tax on competitive products by the Postal Service each fiscal year. The Commission invites public comment on the proposed revisions.

DATES: *Comments are due:* June 21, 2019.

ADDRESSES: For additional information, Order No.5097 can be accessed electronically through the Commission's website at *https://www.prc.gov.* Submit comments electronically via the Commission's Filing Online system at *http://www.prc.gov.* Those who cannot submit comments electronically should contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section by telephone for advice on filing alternatives.

FOR FURTHER INFORMATION CONTACT: David A. Trissell, General Counsel, at 202–789–6820.

SUPPLEMENTARY INFORMATION:

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I. Background

The Commission initiated this proceeding to amend its regulations governing the assumed Federal income tax on competitive product income appearing in existing 39 CFR part 3060. The proposed amendments would revise regulations concerning the annual assumed Federal income tax calculation for competitive products to reflect changes to the Internal Revenue Code made by the Tax Cuts and Jobs Act and to remove other obsolete provisions.[1] The Commission sought comments from interested parties on whether it should update its regulations to reflect the changes and simplify the existing regulations.

II. Basis and Purpose of Proposed Rules

Section 3634(b) of title 39 of the United States Code requires the Postal Service to calculate the assumed Federal income tax on its competitive products income each year and transfer the amount of the assumed tax from the Competitive Products Fund to the Postal Service Fund. As required by 39 U.S.C. 2011(h)(2)(B)(ii), on December 18, 2008, the Commission issued the substantive

[1] *See* Tax Cuts and Jobs Act, Public Law 115–97, 131 Stat. 2054 (2017) (Tax Cuts and Jobs Act).

and procedural rules for determining the assumed Federal income tax calculation, as codified in existing 39 CFR part 3060.[2] In accordance with its specific authority under 39 U.S.C. 2011(h)(2)(B)(ii) and its general authority under 39 U.S.C. 503 to promulgate regulations and establish procedures, the Commission establishes this proceeding to consider two forms of amendments. First, the Commission proposes revisions to reflect changes made to the Internal Revenue Code after the Commission's initial 2008 rulemaking that would affect the computation of the applicable tax rate for the assumed Federal income tax calculation. Second, the Commission proposes to remove obsolete provisions that authorized one-time extensions of time for the Postal Service to calculate and transfer the assumed Federal income tax for fiscal year 2008.

A. Applicable Corporate Tax Rate

The assumed taxable income from competitive products for a given year ''refers to the amount representing what would be the taxable income of a corporation under the Internal Revenue Code of 1986 for the year[.]'' 39 U.S.C. 3634(a)(2). Existing § 3060.40(a) requires the Postal Service's calculation of the assumed Federal income tax on competitive product income to comply with chapter 1 of the Internal Revenue Code. Additionally, existing § 3060.40(a) specifies that the computation of the competitive products enterprise's assumed tax liability use either the ''regular'' rates in section 11 or the Alternative Minimum Tax (AMT) rates in section 55(b)(1)(B) of the Internal Revenue Code, whichever might be applicable.

Since the codification of existing § 3060.40(a), the Internal Revenue Code has undergone changes. Effective December 22, 2017, the AMT no longer applies to corporations. Tax Cuts and Jobs Act § 12001, 131 Stat. at 2092 (codified at 26 U.S.C. 55(a)). Therefore, it is no longer appropriate for the Postal Service to compute the tax liability at the AMT rate, as contemplated in existing § 3060.40(a).

Rather than simply removing the cross-reference to the AMT, the Commission proposes replacing both specific cross-references to particular sections of chapter 1 of the Internal Revenue Code with a general instruction for the Postal Service to use the applicable tax rate for corporations. This would enable proposed § 3060.40(a) to stay current with any future changes to chapter 1 of the Internal Revenue Code affecting the tax rate for corporations. Moreover, this proposed approach would remain consistent with 39 U.S.C. 3634(a)(2).

B. Obsolete One-time Extension Provisions

The Commission published the existing regulations concerning the assumed Federal income tax calculation in December 2008 and they took effect in January 2009. Order No. 151 at 1, 21. Existing §§ 3060.40(c) and 3060.43(c) include a one-time extension for the Postal Service to submit the calculation and perform the annual transfer for FY 2008, extending both deadlines to July 15, 2009. Since the existing provisions concerning past extensions are outdated and unnecessary, the Commission proposes removing this material from existing §§ 3060.40(c) and 3060.43(c). The removal of these obsolete provisions would simplify the regulations.

III. Proposed Rules

Proposed § 3060.40(a). Proposed § 3060.40(a) replaces ''section 11 (regular) or section 55(b)(1)(B) (Alternative Minimum Tax) tax rates, as applicable'' with ''applicable corporate tax rate.''

Proposed § 3060.40(c). Proposed § 3060.40(c) deletes the phrase ''except that a one-time extension of 6 months, until July 15, 2009, shall be permitted for the calculation of the assumed Federal income tax due for fiscal year end September 30, 2008.''

Proposed § 3060.43(c). Proposed § 3060.43(c) removes the text of existing § 3060.43(c), in its entirety, and redesignates existing § 3060.43(d), and its text, as § 3060.43(c).

List of Subjects in 39 CFR Part 3060

Administrative practice and procedure, Reporting and recordkeeping requirements.

For the reasons stated in the preamble, the Commission proposes to amend 39 chapter III of title 39 of the Code of Federal Regulations as follows:

PART 3060—ACCOUNTING PRACTICES AND TAX RULES FOR THE THEORETICAL COMPETITIVE PRODUCTS ENTERPRISE

■ 1. The authority citation for part 3060 continues to read as follows:

Authority: 39 U.S.C. 503, 2011, 3633, 3634.

■ 2. Amend § 3060.40, by revising paragraphs (a) and (c) to read as follows:

§ 3060.40 Calculation of the assumed Federal income tax.

(a) The assumed Federal income tax on competitive products income shall be based on the Postal Service theoretical competitive products enterprise income statement for the relevant year and must be calculated in compliance with chapter 1 of the Internal Revenue Code by computing the tax liability on the taxable income from the competitive products of the Postal Service theoretical competitive products enterprise at the applicable corporate tax rate.

* * * * *

(c) The calculation of the assumed Federal income tax due shall be submitted to the Commission no later than the January 15 following the close of the fiscal year referenced in paragraph (b) of this section.

* * * * *

§ 3060.43 [Amended]

■ 3. Amend § 3060.43, by removing paragraph (c) and redesignating paragraph (d) as paragraph (c).

By the Commission.

Stacy L. Ruble,

Secretary.

[FR Doc. 2019–10558 Filed 5–21–19; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R05–OAR–2017–0700; FRL–9993–63–Region 5]

Air Plan Approval; Indiana; Regional Haze Plan and Prong 4 (Visibility) for the 2006 and 2012 $PM_{2.5}$, 2010 NO_2, 2010 SO_2, and 2008 Ozone NAAQS

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to take action under the Clean Air Act (CAA) on an Indiana's November 27, 2017 State Implementation Plan (SIP) submittal addressing regional haze. This proposed action is based on EPA's determination that a state's implementation of the Cross-State Air Pollution Rule (CSAPR) program continues to meet the criteria of the Regional Haze Rule (RHR) to qualify as an alternative to the application of Best Available Retrofit Technology (BART). EPA is proposing several related actions. First, EPA is proposing to approve the portion of Indiana's

[2] *See* Docket No. RM2008–5, Order Establishing Accounting Practices and Tax Rules for Competitive Products, December 18, 2008 (Order No. 151).