

the Proposed Rules section in this issue of the **Federal Register**. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Drafting Information

The principal author of these regulations is Gregory A. Spring, Office of Associate Chief Counsel (International). However, other personnel from the IRS and the Treasury Department participated in its development.

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

Income taxes, Reporting and recordkeeping requirements.

#### Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

#### 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 1.6038A-1 is amended by revising paragraph (n)(2) to read as follows:

#### § 1.6038A-1 General requirements and definitions.

\* \* \* \* \*

(n) \* \* \*

(2) [Reserved]. For further guidance, see § 1.6038A-1T(n)(2).

\* \* \* \* \*

■ **Par. 3.** Section 1.6038A-1T is added to read as follows:

#### § 1.6038A-1T General requirements and definitions (temporary).

(a) through (n)(1) [Reserved]. For further guidance see § 1.6038A-1(a) through (n)(1).

(2) *Section 1.6038A-2.* Section 1.6038A-2 (relating to the requirement to file Form 5472) generally applies for taxable years beginning after July 10, 1989. However, § 1.6038A-2 as it applies to reporting corporations whose sole trade or business in the United States is a banking, financing, or similar business as defined in § 1.864-4(c)(5)(i) applies for taxable years beginning after December 10, 1990. Section 1.6038A-2(d) and (e) apply for taxable years ending on or after June 10, 2011. For taxable years ending prior to June 10, 2011, see § 1.6038A-2(d) and (e) as contained in 26 CFR part 1 revised as of September 15, 2004.

(n)(3) through (n)(6) [Reserved]. For further guidance see § 1.6038A-1(n)(3) through (6).

■ **Par. 4.** Section 1.6038A-2 is amended by revising paragraphs (d) and (e) to read as follows:

#### § 1.6038A-2 Requirement of return.

\* \* \* \* \*

(d) [Reserved]. For further guidance, see § 1.6038A-2T(d).

(e) [Reserved]. For further guidance, see § 1.6038A-2T(e).

\* \* \* \* \*

■ **Par. 5.** Section 1.6038A-2T is added to read as follows:

#### § 1.6038A-2T Requirement of return (temporary).

(a) through (c) [Reserved]. For further guidance, see § 1.6038A-2(a) through (c).

(d) *Time for filing returns.* A Form 5472 required under this section must be filed with the reporting corporation's income tax return for the taxable year by the due date (including extensions) of that return.

(e) *Untimely filed return.* If the reporting corporation's income tax return is untimely filed, Form 5472 nonetheless must be timely filed. When the reporting corporation's income tax return is ultimately filed, a copy of Form 5472 must be attached.

(f) through (h) [Reserved]. For further guidance, see § 1.6038A-2(f) through (h).

Approved: May 2, 2011.

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

**Emily S. McMahon,**

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

[FR Doc. 2011-14468 Filed 6-9-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### 38 CFR Parts 18 and 21

RIN 2900-AI36

#### Spouse and Surviving Spouse; Technical Amendment

**AGENCY:** Department of Veterans Affairs.

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

**SUMMARY:** The Department of Veterans Affairs published a document on February 6, 1997, amending 38 CFR part 3 by removing § 3.51. At that time, we failed to remove all the cross-references to 38 CFR 3.51 in other parts of 38 CFR.

This document corrects that error by removing those cross-references.

**DATES:** *Effective Date:* June 10, 2011.

#### FOR FURTHER INFORMATION CONTACT:

Molly McCann, Office of Regulation Policy and Management (02REG), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461-4902. (This is not a toll-free number).

#### SUPPLEMENTARY INFORMATION: On

February 6, 1997 (62 FR 5528), VA amended 38 CFR part 3 to eliminate gender-specific language. As part of that amendment, VA removed 38 CFR 3.51. At that time, we failed to remove all the cross-references to 38 CFR 3.51 in other parts of 38 CFR. As § 3.51 has been removed, any cross-references to it are obsolete and should have been eliminated. This document corrects those sections which refer to 38 CFR 3.51 by removing the cross-reference. These nonsubstantive technical corrections are made for clarity and accuracy. With this action, VA is amending 38 CFR part 18, Subpart E, Appendix B and 38 CFR 21.260(d), which contain cross-references to 38 CFR 3.51.

#### Administrative Procedure Act

This action is a technical correction to cross-references in two regulations. Accordingly, it is exempt from the prior notice-and-comment and delayed-effective-date requirements of 5 U.S.C. 553.

#### List of Subjects

38 CFR Part 18

Administrative practice and procedure, Aged, Authority delegations, Blind, Buildings, Civil rights, Employment, Equal educational opportunity, Equal employment opportunity, Grant programs, Handicapped, Investigations.

38 CFR Part 21

Administrative practice and procedure, Armed forces, Civil rights, Claims, Colleges and universities, Conflict of interests, Education, Employment, Grant programs—education, Grant programs—veterans, Health care, Loan programs—education, Loan programs—veterans, Manpower training programs, Reporting and recordkeeping requirements, Schools, Travel and transportation expenses,

Veterans, Vocational education,  
Vocational rehabilitation.

**William F. Russo,**

*Deputy Director, Office of Regulation Policy and Management, Office of the General Counsel, Department of Veterans Affairs.*

For the reasons set out in the preamble, 38 CFR parts 18 and 21 are correctly amended as follows:

**PART 18—NONDISCRIMINATION IN FEDERALLY-ASSISTED PROGRAMS OF THE DEPARTMENT OF VETERANS AFFAIRS—EFFECTUATION OF TITLE VI OF THE CIVIL RIGHTS ACT OF 1964**

■ 1. The authority citation for 38 CFR part 18, subpart E continues to read as follows:

**Authority:** Age Discrimination Act of 1975, as amended, 42 U.S.C. 6101, *et seq.*; 45 CFR part 90 (1979).

**Appendix B to Subpart E [Amended]**

■ 2. Amend Appendix B to Subpart E, at the table titled “*Age Distinctions in Regulations Governing Federal Financial Assistance Programs of the Department of Veterans Affairs*,” third column, last paragraph, by removing “3.51,”.

**PART 21—VOCATIONAL REHABILITATION AND EDUCATION**

■ 3. The authority citation for part 21, subpart A continues to read as follows:

**Authority:** 38 U.S.C. 501(a), chs. 18, 31, and as noted in specific sections.

**§ 21.260 [Amended]**

■ 4. Amend § 21.260(d) by removing “3.51,”.

[FR Doc. 2011-14401 Filed 6-9-11; 8:45 am]

BILLING CODE 8320-01-P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[EPA-R03-OAR-2009-0881; FRL-9308-9]

**Approval and Promulgation of Air Quality Implementation Plans; Pennsylvania; Revisions to Requirements for Major Sources Locating in or Impacting a Nonattainment Area in Allegheny County**

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

**ACTION:** Direct final rule.

**SUMMARY:** EPA is taking direct final action to approve a revision to the Pennsylvania State Implementation Plan

(SIP) which was submitted on November 16, 2006 by the Pennsylvania Department of Environmental Protection (PADEP). This change to Allegheny County’s Air Pollution Control Rules and Regulations amends the existing requirements for sources locating in or impacting a nonattainment area in Allegheny County by incorporating Federal modeling requirements. EPA is approving these revisions to the Pennsylvania SIP in accordance with the requirements of the Clean Air Act (CAA).

**DATES:** This rule is effective on August 9, 2011 without further notice, unless EPA receives adverse written comment by July 11, 2011. If EPA receives such comments, it will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect.

**ADDRESSES:** Submit your comments, identified by Docket ID Number EPA-R03-OAR-2009-0881 by one of the following methods:

A. <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.

B. *E-mail:* [cox.kathleen@epa.gov](mailto:cox.kathleen@epa.gov).

C. *Mail:* EPA-R03-OAR-2009-0881, Kathleen Cox, Associate Director, Office of Permits and Air Toxics, Mailcode 3AP10, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

D. *Hand Delivery:* At the previously-listed EPA Region III address. Such deliveries are only accepted during the Docket’s normal hours of operation, and special arrangements should be made for deliveries of boxed information.

**Instructions:** Direct your comments to Docket ID No. EPA-R03-OAR-2009-0881. EPA’s policy is that all comments received will be included in the public docket without change, and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through <http://www.regulations.gov> or e-mail. The <http://www.regulations.gov> Web site is an “anonymous access” system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through <http://www.regulations.gov>, your e-mail address will be automatically captured and included as part of the comment

that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

**Docket:** All documents in the electronic docket are listed in the <http://www.regulations.gov> index. 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 either electronically in <http://www.regulations.gov> or in hard copy during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at the Pennsylvania Department of Environmental Protection, Bureau of Air Quality Control, P.O. Box 8468, 400 Market Street, Harrisburg, Pennsylvania 17105; and the Allegheny County Health Department, Bureau of Environmental Quality, Division of Air Quality, 301 39th Street, Pittsburgh, Pennsylvania 15201.

**FOR FURTHER INFORMATION CONTACT:** Paul T. Wentworth, P.E. (215) 814-2183, or by e-mail at: [wentworth.paul@epa.gov](mailto:wentworth.paul@epa.gov).

**SUPPLEMENTARY INFORMATION:**

**I. Background**

Throughout this rulemaking action, whenever “we,” “us,” or “our” is used, we are referring to EPA. On November 16, 2006, PADEP submitted a revision to the Pennsylvania SIP. This change to Allegheny County’s Air Pollution Control Rules and Regulations amends the existing requirements for sources locating in or impacting a nonattainment area by incorporating Federal modeling requirements.

**II. Summary of the SIP Revision**

EPA is approving a formal revision to the Pennsylvania SIP submitted by the State on November 16, 2006 by the PADEP. This SIP revision adds a new paragraph (2102.06.g.) to Allegheny