

application of § 1.1502-21(b)(3)(ii)(B) with respect to any net operating loss arising in another consolidated group, the common parent for the carryback year (or substitute agent designated under § 1.1502-77(d) for the carryback year) shall make any application under section 6411.

* * * * *

(f) *Effective date*—(1) *In general.* This section applies to taxable years to which a loss or credit may be carried back and for which the due date (without extensions) of the original return is after June 28, 2002, except that the provisions of paragraph (e)(2) apply for applications by new members of consolidated groups for tentative carryback adjustments resulting from net operating losses, net capital losses, or unused business credits arising in separate return years of new members that begin on or after January 1, 2001.

(2) *Prior law.* For taxable years to which a loss or credit may be carried back and for which the due date (without extensions) of the original return is on or before June 28, 2002, see § 1.1502-78 in effect prior to June 28, 2002, as contained in 26 CFR part 1 revised April 1, 2002.

10. Immediately before § 1.1502-79A, an undesignated center heading is added to read as follows:

Regulations Applicable to Taxable Years Before January 1, 1997

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

11. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

12. The authority for part 602 is amended by adding an entry in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

| CFR part or section where identified and described | Current OMB control No. |
|--|-------------------------|
| * * * * | * * * |
| 1.1502-77 | 1545-1699 |
| * * * * | * * * |

Robert E. Wenzel,
Deputy Commissioner of Internal Revenue.

Approved: May 20, 2002.

Pamela F. Olson,
Acting Assistant Secretary of the Treasury.
[FR Doc. 02-16399 Filed 6-27-02; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 9

[FRL-7237-5]

OMB Approvals Under the Paperwork Reduction Act; Technical Amendment

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA), this technical amendment amends the table that lists the Office of Management and Budget (OMB) control numbers issued under the PRA for regulations for Ambient Air Monitoring Reference and Equivalent Methods.

EFFECTIVE DATE: This final rule is effective June 28, 2002.

FOR FURTHER INFORMATION CONTACT: Elizabeth T. Hunike, 919-541-3737; facsimile number: 919-541-1153; E-Mail: *Hunike.Elizabeth@epa.gov.*

SUPPLEMENTARY INFORMATION: EPA is amending the table of currently approved information collection request (ICR) control numbers issued by OMB for various regulations. The amendment updates the table to list those information collection requirements promulgated under Part 53—Ambient Air Monitoring Reference and Equivalent Methods, which appeared in the *Federal Register* on February 18, 1975 (40 FR 7049) and was amended on April 25, 1975 (40 FR 18168), December 1, 1976 (41 FR 52694), July 1, 1987 (52 FR 24729), July 18, 1997 (62 FR 38784) and February 17, 1998 (62 FR 7714). The affected regulations are codified at 40 CFR part 53. EPA will continue to present OMB control numbers in a consolidated table format to be codified in 40 CFR part 9 of the Agency's regulations. The table lists CFR citations with reporting, recordkeeping, or other information collection requirements, and the current OMB control numbers. This listing of the OMB control numbers and their subsequent codification in the CFR satisfies the requirements of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*) and OMB's implementing regulations at 5 CFR part 1320.

This ICR was previously subject to public notice and comment prior to OMB approval. Due to the technical nature of the table, EPA finds that further notice and comment is unnecessary. As a result, EPA finds that there is "good cause" under section 553(b)(B) of the Administrative Procedure Act, 5 U.S.C. 553(b)(B), to amend this table without prior notice and comment.

I. Administrative Requirements

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a "significant regulatory action" and is therefore not subject to review by the Office of Management and Budget. In addition, this action does not impose any enforceable duty, contain any unfunded mandate, or impose any significant or unique impact on small governments as described in the Unfunded Mandates Reform Act of 1995 (Public Law 104-4). This rule also does not require prior consultation with State, local, and tribal government officials as specified by Executive Order 12875 (58 FR 58093, October 28, 1993) or Executive Order 13084 (63 FR 27655, May 10, 1998), or involve special consideration of environmental justice related issues as required by Executive Order 12898 (59 FR 7629, February 16, 1994). Because this action is not subject to notice-and-comment requirements under the Administrative Procedure Act or any other statute, it is not subject to the regulatory flexibility provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). This rule also is not subject to Executive Order 13045 (62 FR 19885, April 23, 1997) because EPA interprets Executive Order 13045 as applying only to those regulatory actions that are based on health or safety risks, such that the analysis required under section 5-501 of the Order has the potential to influence the regulation. This rule is not subject to Executive Order 13045 because it does not establish an environmental standard intended to mitigate health or safety risks.

Congressional Review Act

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. Section 808 allows the issuing agency to make a good cause finding that notice and public procedure is impracticable, unnecessary or contrary to the public interest. This determination must be supported by a brief statement. 5 U.S.C. 808(2). As stated previously, EPA has made such a good cause finding, including the reasons therefor, and established an effective date of June 28, 2002. EPA will submit a report containing this rule 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**. This action is not a "major rule" as defined by 5 U.S.C. 804(2).

List of Subjects in 40 CFR Part 9

Environmental protection, Reporting and recordkeeping requirements.

Dated: June 12, 2002.

Oscar Morales,

Director, Collection Strategies Division, Office of Information Collection.

For the reasons set out in the preamble, 40 CFR part 9 is amended as follows:

PART 9—[AMENDED]

1. The authority citation for part 9 continues to read as follows:

Authority: 7 U.S.C. 135 *et seq.*, 136–136y; 15 U.S.C. 2001, 2003, 2005, 2006, 2601–2671; 21 U.S.C. 331j, 346a, 348; 31 U.S.C. 9701; 33 U.S.C. 1251 *et seq.*, 1311, 1313d, 1314, 1318, 1321, 1326, 1330, 1342, 1344, 1345(d) and (e), 1361; E.O. 11735, 38 FR 21243, 3 CFR, 1971–1975 Comp. p. 973; 42 U.S.C. 241, 242b, 243, 246, 300f, 300g, 300g–1, 300g–2, 300g–3, 300g–4, 300g–5, 300g–6, 300j–1, 300j–2, 300j–3, 300j–4, 300j–9, 1857 *et seq.*, 6901–6992k, 7401–7671q, 7542, 9601–9657, 11023, 11048.

2. In § 9.1 the table is amended by adding a new heading and new entries in numerical order to read as follows:

§ 9.1 OMB approvals under the Paperwork Reduction Act.

| 40 CFR citation | OMB control No. |
|---|-----------------|
| * * * * * | |
| Ambient Air Monitoring Reference and Equivalent Methods | |
| 53.4 | 2080–0005 |
| 53.9(f), (h), (i) | 2080–0005 |
| 53.14 | 2080–0005 |
| 53.15 | 2080–0005 |
| 53.16(a)–(d), (f) | 2080–0005 |
| * * * * * | |

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[SC–037; SC–040; SC–044–200226; FRL–7238–6]

Approval and Promulgation of Implementation Plans: South Carolina: Nitrogen Oxides Budget and Allowance Trading Program

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: EPA is approving a State Implementation Plan (SIP) revision submitted by the State of South Carolina on October 30, 2000, and revised on July 30, 2001. This revision was submitted to satisfy EPA’s regulation entitled, “Finding of Significant Contribution and Rulemaking for Certain States in the Ozone Transport Assessment Group Region for Purposes of Reducing Regional Transport of Ozone,” otherwise known as the “NO_x SIP Call.” This revision establishes and requires a nitrogen oxides (NO_x) allowance trading program for large electric generating units (EGUs) and industrial units (non-electric generating units, or non-EGUs), and reductions for cement kilns, beginning in 2004. The intended effect of this SIP revision is to reduce emissions of NO_x in order to help attain the national ambient air quality standard for ozone. On December 26, 2000, EPA determined that South Carolina had failed to submit a SIP in response to the NO_x SIP Call, thus starting an 18 month clock for the mandatory imposition of sanctions and the obligation for EPA to promulgate a Federal Implementation Plan (FIP) within 24 months. On May 28, 2002, South Carolina submitted a NO_x SIP and EPA found that SIP submission complete on June 4, 2002, stopping the sanctions clock. Through this **Federal Register** rule, both the sanctions clock and EPA’s FIP obligation are terminated.

EFFECTIVE DATE: This final rule is effective on July 29, 2002.

ADDRESSES: Copies of documents relative to this action are available at the following addresses for inspection during normal business hours: EPA, Region 4, Air Planning Branch, 61 Forsyth Street, SW., Atlanta, Georgia 30303–8960. South Carolina Department of Health and Environmental Control, Bureau of Air Quality Control, 2600 Bull Street, Columbia, South Carolina 29201. The interested persons wanting to examine these documents should make an appointment at least 24 hours before

the visiting day and reference file SC–037.

FOR FURTHER INFORMATION CONTACT: Sean Lakeman, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, Region 4, U.S. Environmental Protection Agency, 61 Forsyth Street, SW., Atlanta, Georgia 30303–8960. The telephone number is (404) 562–9043. Mr. Lakeman can also be reached via electronic mail at *lakeman.sean@epa.gov*.

SUPPLEMENTARY INFORMATION:

I. Background

On October 30, 2000, the South Carolina Department of Health and Environmental Control (DHEC) submitted a draft NO_x emission control rule to the EPA for pre-adoption review. Also, DHEC requested that EPA parallel process the submittal concurrent with the development of the final State rule and included a schedule for development and adoption of the rule by the State. On July 30, 2001, DHEC submitted adopted revisions to its SIP to meet the requirements of the Phase I NO_x SIP Call. After the rules are adopted by the South Carolina Board of Health and Environmental Control, the revisions must be reviewed and approved by the South Carolina General Assembly. After approval by the General Assembly, the rules become state-effective upon publication in the South Carolina State Register. On April 10, 2002, (67 FR 17317) EPA published a notice of proposed rulemaking (NPR) to approve the July 30, 2001 SIP revision. That NPR provided for a public comment period ending on May 10, 2002. A detailed description of this SIP revision and EPA’s rationale for approving it was provided in the proposed notice and will not be restated here. No significant or adverse comments were received on EPA’s proposal. However, two sections require further clarification. First, in the proposed rule (67 FR 17317, April 10, 2002), EPA referred to section 96.4(b)(iv) of South Carolina’s rule; the provision referenced is actually section 96.4(b)(4). Further, EPA stated that it interpreted South Carolina’s rule to provide that a unit will lose its exemption “if the unit fails to comply with the restrictions on fuel use or NO_x emissions.” 67 FR 17319; *see also* 67 FR 17320 (referring to fuel use and “the emissions limitation” or “emissions limitations”). EPA is clarifying in today’s notice that in this context the phrase “NO_x emissions” or “emissions limitation” refers to the restriction under section 96.4(b)(4) on a unit’s