

(5) For criminal penalties for willful failure to make returns, see sections 7201, 7202, and 7203.

(6) For criminal penalties for willfully making false or fraudulent returns, see sections 7206 and 7207.

(7) For civil penalties for filing frivolous income tax returns, see section 6702.

(8) For authority to examine books and witnesses, see section 7602 and § 301.7602-1.

(d) *Effective date.* This section applies to returns prepared under section 6020 after July 18, 2005. The applicability of this section expires on July 16, 2008.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: July 12, 2005.

Eric Solomon,

Acting Deputy Assistant Secretary (Tax Policy).

[FR Doc. 05-14086 Filed 7-15-05; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[R03-OAR-2005-DE-0001; FRL-7939-1]

Approval and Promulgation of Air Quality Implementation Plans; Delaware; Ambient Air Quality Standard for Ozone and Fine Particulate Matter

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA is taking direct final action to approve revisions to the Delaware State Implementation Plan (SIP). The revision consists of modifications to the ambient air quality standards for ozone and fine particulate matter. EPA is approving this revision in accordance with the requirements of the Clean Air Act (CAA).

DATES: This rule is effective on September 16, 2005, without further notice, unless EPA receives adverse written comment by August 17, 2005. 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 Regional Material in EDocket (RME) ID Number R03-OAR-2005-DE-0001 by one of the following methods:

A. Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the

on-line instructions for submitting comments.

B. Agency Web site: <http://www.docket.epa.gov/rmepub/> RME, EPA's electronic public docket and comment system, is EPA's preferred method for receiving comments. Follow the on-line instructions for submitting comments.

C. E-mail: campbell.dave@epa.gov.

D. Mail: R03-OAR-2005-DE-0001, David Campbell, Air Quality Planning Branch, mailcode 3AP21, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

E. 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 RME ID No. R03-OAR-2005-DE-0001. 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.docket.epa.gov/rmepub/>, 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 RME, regulations.gov or e-mail. The EPA RME and the Federal regulations.gov Web sites are 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 RME or 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 RME index at <http://www.docket.epa.gov/rmepub/>. 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 RME 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 Delaware Department of Natural Resources & Environmental Control, 89 Kings Highway, P.O. Box 1401, Dover, Delaware 19903.

FOR FURTHER INFORMATION CONTACT: Rose Quinto, (215) 814-2182, or by e-mail at quinto.rose@epa.gov.

SUPPLEMENTARY INFORMATION:

I. Background

On April 1, 2003, the State of Delaware submitted a formal revision to its SIP. The SIP revision consists of an amendment which includes the revised ambient air quality standards for ozone and particulate matter. EPA promulgated the new, more stringent, national ambient quality standards (NAAQS) for ozone and fine particulate matter on July 18, 1997, 62 FR 38894 and 62 FR 38711, respectively.

In 1997, EPA adopted an 8-hour ozone NAAQS with a level of 0.08 parts per million (ppm) to provide greater protection to public health than the previous standard of 0.12 ppm averaged over a 1-hour block of time. At the same time, EPA established a new standard for fine particulate matter (PM_{2.5}) that applies to particles 2.5 microns in diameter or less.

II. Summary of SIP Revision

Delaware's revision incorporates the 1997 Federal 8-hour ozone and PM_{2.5} standards into Section 6, of Regulation 3, of the Delaware Regulations Governing the Control of Air Pollution. The new ozone standard incorporated in this SIP revision is the average of the fourth highest daily maximum 8-hour average ozone concentration that is less than or equal to 0.08 ppm, averaged over three consecutive years. In addition, the SIP revision adds a new PM 2.5 ambient air quality standard. The standards for PM_{2.5} incorporated in this SIP revision are 65 micrograms per cubic meter based on a 24-hour average concentration and 15.0 micrograms per cubic meter annual arithmetic mean concentration. Compliance with the new 8-hour standard and fine particulate matter standards are determined in a manner identical to the

NAAQS as defined at 40 CFR part 50. It should be noted that Delaware has not made any revisions to the existing standards for ozone (1-hour standard) or particulate matter (PM₁₀).

III. Final Action

EPA is approving Delaware's SIP revision to incorporate the 8-hour ambient air quality standards for ozone and fine particle matter. EPA is publishing this rule without prior proposal because the Agency views this as a noncontroversial amendment and anticipates no adverse comment. However, in the "Proposed Rules" section of today's **Federal Register**, EPA is publishing a separate document that will serve as the proposal to approve the SIP revision if adverse comments are filed. This rule will be effective on September 16, 2005, without further notice unless EPA receives adverse comment by August 17, 2005. If EPA receives adverse comment, EPA will publish a timely withdrawal in the **Federal Register** informing the public that the rule will not take effect. EPA will address all public comments in a subsequent final rule based on the proposed rule. EPA will not institute a second comment period on this action. Any parties interested in commenting must do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment.

IV. Statutory and Executive Order Reviews

A. General Requirements

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a "significant regulatory action" and therefore is not subject to review by the Office of Management and Budget. For this reason, this action is also not subject to Executive Order 13211, "Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use" (66 FR 28355, May 22, 2001). This action merely approves state law as meeting Federal requirements and imposes no additional requirements beyond those imposed by state law. Accordingly, the Administrator certifies that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). Because this rule approves pre-existing requirements under state law and does not impose

any additional enforceable duty beyond that required by state law, it does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Public Law 104-4). This rule also does not have tribal implications because it will not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes, as specified by Executive Order 13175 (65 FR 67249, November 9, 2000). This action also does not have Federalism implications because it does not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999). This action merely approves a state rule implementing a Federal standard, and does not alter the relationship or the distribution of power and responsibilities established in the Clean Air Act. This rule also is not subject to Executive Order 13045 "Protection of Children from Environmental Health Risks and Safety Risks" (62 FR 19885, April 23, 1997), because it is not economically significant.

In reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the Clean Air Act. In this context, in the absence of a prior existing requirement for the State to use voluntary consensus standards (VCS), EPA has no authority to disapprove a SIP submission for failure to use VCS. It would thus be inconsistent with applicable law for EPA, when it reviews a SIP submission, to use VCS in place of a SIP submission that otherwise satisfies the provisions of the Clean Air Act. Thus, the requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) do not apply. This rule does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

B. Submission to Congress and the Comptroller General

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 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 rule is not a "major rule" as defined by 5 U.S.C. 804(2).

C. Petitions for Judicial Review

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 September 16, 2005. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule 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 to approve Delaware's 8-hour ozone and fine particulate matter ambient air quality standards 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, Intergovernmental relations, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Volatile organic compounds.

Dated: July 8, 2005.

Richard J. Kampf,

Acting Regional Administrator, Region III.

■ 40 CFR part 52 is amended as follows:

PART 52—[AMENDED]

■ 1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7401 *et seq.*

Subpart I—Delaware

■ 2. In § 52.420, the table in paragraph (c) is amended by adding an entry for Regulation 1, Section 2 after the existing entry, and revising the entries for Regulation 3, Sections 1, 6, and 11 to read as follows:

§ 52.420 Identification of plan.

* * * * *

(c) EPA approved regulations.

EPA—APPROVED REGULATIONS IN THE DELAWARE SIP

State citation	Title/subject	State effective date	EPA approval date	Additional explanation
Regulation 1 Definitions and Administrative Principles				
Section 2	Definitions	2/11/2003	7/18/05 [Insert page number where the document begins]	Added definition of PM2.5.
Regulation 3 Ambient Air Quality Standards				
Section 1	General provisions	2/11/2003	7/18/05 [Insert page number where the document begins]	Addition of section 1.6.j.
Section 6	Ozone	2/11/2003	7/18/05 [Insert page number where the document begins]	Addition to section 6.1—"This standard shall be applicable to New Castle and Kent Counties." Addition of section 6.2.
Section 11	PM10 and PM2.5 Particulates	2/11/2003	7/18/05 [Insert page number where the document begins]	Section title added "and PM2.5" Addition of sections 11.2.a. and 11.2.b.

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 BILLING CODE 6560-50-P

COUNCIL ON ENVIRONMENTAL QUALITY

40 CFR Part 1506

Other Requirements of NEPA

AGENCY: Council on Environmental Quality, Executive Office of the President.

ACTION: Final rule.

SUMMARY: Change existing US postal address at 40 CFR 1506.9 to update and add second address to facilitate deliveries made in-person or by commercial express mail service.

DATES: Effective July 18, 2005.

ADDRESSES: Council on Environmental Quality, 722 Jackson Place, NW., Washington, DC 20503.

FOR FURTHER INFORMATION CONTACT: Dinah Bear, General Counsel, Council on Environmental Quality, 722 Jackson Place, NW., Washington, DC 20503. Telephone: (202) 395-7421.

SUPPLEMENTARY INFORMATION: The address in the Filing requirements section at 40 CFR 1506.9 has been changed and an alternative address has

been added. The address change is an update. The alternative address has been added to facilitate deliveries made in-person or by commercial express mail services, including Federal Express or UPS. The language in all other sections of Part 1506 remains the same.

List of Subjects in 40 CFR 1506

Environmental impact statements.

■ For the reasons set forth in the preamble, Part 1506 of Title 40 of the Code of Federal Regulations is amended to read as follows:

PART 1506—OTHER REQUIREMENTS OF NEPA

■ 1. The authority citation for Part 1506 continues to read as follows:

Authority: NEPA, the Environmental Quality Improvement Act of 1970, as amended (42 U.S.C. 4371 *et seq.*), sec. 309 of the Clean Air Act, as amended (42 U.S.C. 7609), and E.O. 11514 (Mar. 5, 1970, as amended by E.O. 11991, May 24, 1977).

■ 2. Revise § 1506.9 to read as follows:

§ 1506.9 Filing requirements.

(a) Environmental impact statements together with comments and responses shall be filed with the Environmental Protection Agency, attention Office of Federal Activities, EIS Filing Section, Ariel Rios Building (South Oval Lobby), Mail Code 2252-A, Room 7220, 1200

Pennsylvania Ave., NW., Washington, DC 20460. This address is for deliveries by US Postal Service (including USPS Express Mail).

(b) For deliveries in-person or by commercial express mail services, including Federal Express or UPS, the correct address is: US Environmental Protection Agency, Office of Federal Activities, EIS Filing Section, Ariel Rios Building (South Oval Lobby), Room 7220, 1200 Pennsylvania Avenue, NW., Washington, DC 20004.

(c) Statements shall be filed with the EPA no earlier than they are also transmitted to commenting agencies and made available to the public. EPA shall deliver one copy of each statement to the Council, which shall satisfy the requirement of availability to the President. EPA may issue guidelines to agencies to implement its responsibilities under this section and § 1506.10.

Dated: July 12, 2005.

Dinah Bear,
 General Counsel, Council on Environmental Quality.
 [FR Doc. 05-14016 Filed 7-15-05; 8:45 am]
 BILLING CODE 3125-01-M