

The same rule applies even if all the amounts in the Roth IRA are attributable to a rollover distribution from a designated Roth account in a plan.

Q-6. When is this § 1.408A-10 applicable?

A-6. The rules of this § 1.408A-10 apply for taxable years beginning on or after January 1, 2006.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 7.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 8.** In § 602.101, paragraph (b) is amended by adding an entry for 1.402A-1 in numerical order to the table to read in part as follows:

§ 602.101 OMB Control numbers.

* * * * *
(b) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.402A-1	1545-1992
* * * * *	* * * * *

Kevin M. Brown,
Deputy Commissioner for Services and Enforcement.

Approved: April 23, 2007.

Eric Solomon,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. E7-8125 Filed 4-27-07; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R05-OAR-2007-0138; FRL-8302-5]

Approval and Promulgation of Implementation Plans; Illinois

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The EPA is approving the incorporation of revised air pollution permitting and emission standards rules into the Illinois State Implementation Plan (SIP). The State submitted this request for revision to its SIP to EPA on May 31, 2006. This approval makes the State's rules federally enforceable.

DATES: This rule is effective on June 29, 2007, unless EPA receives adverse comment by May 30, 2007. If adverse comments are received, EPA will publish a timely withdrawal of the direct final rule in the **Federal Register** informing the public that the rule will not take effect.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R05-OAR-2007-0138, by one of the following methods:

1. <http://www.regulations.gov>: Follow the on-line instructions for submitting comments.
2. *E-mail:* blakley.pamela@epa.gov.
3. *Fax:* (312) 886-5824.
4. *Mail:* Pamela Blakley, Chief, Air Permits Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.
5. *Hand Delivery:* Pamela Blakley, Chief, Air Permits Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604. Such deliveries are only accepted during the Regional Office normal hours of operation, and special arrangements should be made for deliveries of boxed information. The Regional Office official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m. excluding Federal holidays.

Instructions: Direct your comments to Docket ID No. EPA-R05-OAR-2007-0138. 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 docket are listed in the <http://www.regulations.gov> index. Although listed in the index, some information is not publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available either electronically in <http://www.regulations.gov> or in hard copy at the U.S. Environmental Protection Agency, Region 5, Air and Radiation Division, 77 West Jackson Boulevard, Chicago, Illinois 60604. This Facility is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. We recommend that you telephone Constantine Blathras at (312) 886-0671 before visiting the Region 5 office.

FOR FURTHER INFORMATION CONTACT: Constantine Blathras, Air and Radiation Division, Air Programs Branch, U.S. Environmental Protection Agency, Region 5, 77 W. Jackson Boulevard (AR-18J), Chicago, Illinois 60604.

SUPPLEMENTARY INFORMATION: Throughout this document, "we", "us", or "our" are used to mean EPA. This supplementary information section is arranged as follows:

- I. Questions and Answers
 - A. What action is EPA taking?
 - B. Why is EPA taking this action?
 - C. How do these rule changes affect current Federal requirements?
 - D. Why has the State made these regulatory changes?
 - E. What types of emission units are affected by these changes?
 - F. How will EPA's approval of revised permit exemptions affect air quality?
 - G. Does this SIP revision contain any other changes?

II. Statutory and Executive Order Reviews

I. Questions and Answers

A. What action is EPA taking?

We are approving two revisions to the Illinois SIP which the State of Illinois requested. Specifically, we are approving the incorporation of revisions to Title 35 of the Illinois Administrative Code (35 IAC) 201.146, Exemptions from State Permit Requirements into the Illinois SIP. These revisions clarify, modify, and add to the list of emission units and activities which are exempt

from State permitting requirements. The revision adds some emission units and activities to the list of those that are exempt from certain State permitting requirements, and clarifies that other State permitting requirements may apply for the entire facility. For example, if a new emission unit is subject to Federal New Source Performance Standards, then it will need a State construction permit.

We are publishing this action without prior proposal because we view this as a noncontroversial amendment and anticipate no adverse comments. However, in the proposed rules section of this **Federal Register** publication, we are publishing a separate document that will serve as the proposal to approve the state plan if relevant adverse written comments are filed. This rule will be effective June 29, 2007 without further notice unless we receive relevant adverse written comments by May 30, 2007. If we receive such comments, we will withdraw this action before the effective date by publishing a subsequent document that will withdraw the final action. All public comments received will then be addressed in a subsequent final rule based on the proposed action. The EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. If we do not receive any comments, this action will be effective June 29, 2007.

B. Why is EPA taking this action?

We are acting on a May 31, 2006, request from the Illinois EPA to revise the Illinois SIP.

C. How do these rule changes affect current Federal requirements?

State construction or operating permits are no longer required for certain categories of emission units and activities listed in 35 IAC 201.146, Exemptions from State Permit Requirements. These rule changes do not affect permitting under major New Source Review or Federal operating permits under Title V of the Clean Air Act.

D. Why has the State made these regulatory changes?

The State made these changes primarily to remove the requirement to obtain a State construction and operating permit for emission units with very low emissions and where the permit would serve no real environmental or informational need.

Many of these emission units have been deemed insignificant under Illinois' Clean Air Act Permit Program

(CAAPP) as specified in 35 IAC 201.210 and, therefore, warrant consideration for exemption from State permitting requirements. However, the emission units categories listed as insignificant in 35 IAC 201.210 are not automatically exempted in 201.146, because Illinois does not believe that all of the activities listed as insignificant under the CAAPP merit exemption from State permit requirements. Illinois' rationale is that Illinois EPA retains some discretion under the CAAPP, as it applies to sources that are required to submit an application for a State construction and operating permit. The CAAPP permit application process allows Illinois EPA the opportunity to evaluate proposed insignificant emission units at a source. However, if an emission unit or activity qualifies for exemption from State permitting requirements under 35 IAC 210.146, no State construction and operating permit application is required and Illinois EPA therefore has no opportunity to evaluate the emission unit.

Certain amendments to section 201.146 clarify the types of activities or emission units that are covered by an exemption category. In several instances, the amendments modify an existing exemption category so that emission units subject to certain requirements to control emissions will require permits. Illinois believes that permitting for these activities is appropriate to assure compliance with these control requirements.

E. What types of emission units are affected by these changes?

This SIP revision affects all emission units and activities subject to State permitting requirements pursuant to section 39 of the Illinois Environmental Protection Act (Illinois Act) and 35 IAC 201.142, 201.143, and 201.144. For State operating permits, emission units only qualify for exemption if the units are located at a source that is not subject to the CAAPP pursuant to section 39.5 of the Illinois Act. For construction permits, the exemption also includes emission units at a source subject to the CAAPP.

Section (hhh): Replacement or addition of air pollution control equipment for existing emission units.

The exemption applies only to existing facilities that are permitted and have operated in compliance with their permit for the past year. The new pollution control equipment must maintain or improve air pollution control over the prior levels of target pollutants and not result in a net increase in emissions of any collateral pollutant. The exemption does not

apply if the installation or operation of the new or replacement pollution controls would trigger or change applicability of different regulatory requirements. Finally, required monitoring equipment must be carried over to the replacement control device and must incorporate current technology.

Section (iii): Replacement, addition, or modification of emission units at facilities with federally enforceable State operating permits limiting their potential to emit in certain circumstances.

This provision affects some units or activities at FESOP sources that do not fit under any of the existing listed exemptions under Section 201.146 and that are still insignificant from a permitting standpoint. Under this exemption, permits are not necessary for units at minor FESOP sources with low potential to emit (less than 0.1 pound per hour or 0.44 tons per year) any regulated air pollutant absent air pollution equipment from the new or modified unit that have no outstanding compliance or enforcement issues. Also, raw materials and fuels that cause or contribute to emissions must not contain a hazardous air pollutant equal to or greater than 0.01 percent by weight. Further, this exemption is not available to a source that must meet New Source Performance Standards and New Source Review requirements under the Clean Air Act or if outstanding compliance or enforcement issues exist.

Section (jjj): Replacement, addition, or modification of emission units at permitted sources that are not major sources subject to Section 39.5 and that do not have a federally enforceable state operating permit limiting their potential to emit.

This exemption is limited to sources with the low potential to emit of any regulated air pollutant absent air pollution equipment from the new or modified unit that have no outstanding compliance or enforcement issues at the source. This exemption is available for minor sources that have a slightly greater potential to emit (up to 0.5 pounds per hour) so long as the facility notifies the IEPA of its intent to construct or install a new emissions unit or modification. This provision requires permitting if the additional emissions from the unit could change the sources' status with respect to its potential to emit. This exemption is also not available to a source that must meet New Source Performance Standards and New Source Review requirements under the Clean Air Act.

Section (kkk): The owner or operator of a CAAPP source is not required to

obtain an air pollution control construction permit for the construction or modification of an emission unit or activity that is an insignificant activity as addressed by Section 201.210 or 201.211. Section 201.212 must still be followed, as applicable. Other than excusing the owner or operator of a CAAPP source from the requirement to obtain an air pollution control construction permit for the emission units or activities, nothing in this subsection shall alter or affect the liability of the CAAPP source for compliance with emission standards and other requirements that apply to the emission units or activities, either individually or in conjunction with other emission units or activities constructed, modified, or located at the source.

This section creates a list of permit exempt insignificant activities similar to those for CAAPP sources. See 35 Ill. Adm. Code 201.210 through 210.211. Owners or operators must notify the Agency when they add insignificant activities. Facilities must still comply with otherwise applicable emission standards or other regulatory requirements.

Section (III): Plastic injection molding operations. This section revises the Illinois' regulations regarding exemptions from air construction and operating permit requirements to add a category for plastic injection molding operations to the existing list of permit exemptions in Section 201.146.

Many of these emission units have been deemed insignificant under Illinois' CAAPP as specified in 35 IAC 201.210 and, therefore, warrant consideration for exemption from State permitting requirements. However, the emission units categories listed as insignificant in 35 IAC 201.210 are not automatically exempted in 201.146, because Illinois does not believe that all of the activities listed as insignificant under the CAAPP merit exemption from State permit requirements. Illinois' rationale is that Illinois EPA retains some discretion under the CAAPP, as it applies to sources that are required to submit an application for a State construction and operating permit. The CAAPP permit application process allows Illinois EPA the opportunity to evaluate proposed insignificant emission units at a source. However, if an emission unit or activity qualifies for exemption from State permitting requirements under 35 IAC 210.146, no State construction and operating permit application is required and Illinois EPA therefore has no opportunity to evaluate the emission unit.

F. How will EPA's approval of revised permit exemptions affect air quality?

Control requirements are independent of whether or not a source must have an operating permit. Other Federal and State regulations are not impeded by these revisions. EPA does not anticipate that this action will adversely affect air quality because the permit exemption emission thresholds are below major source construction significant emission rates. Sources below the major source construction significant emission rates are not generally required to perform an air quality analysis during minor source permitting because they are unlikely to adversely impact air quality. The purpose of this revision is to relieve the IEPA and owners and operators from the burden of state construction and operation permitting for these very low emitting emission units and activities. The existing language of Section 201.146, which will be applicable to this exemption, provides, “* * * The permitting exemptions in this Section do not relieve the owner or operator of any source from the obligation to comply with any other applicable requirements, including the obligation to obtain a permit pursuant to Section 9.1(d) and 39.5 of the Act, Sections 165, 173, and 502 of the Clean Air Act or any other applicable permit or registration requirement.”

Although there are no specific emission limitations or emission controls prescribed by these regulatory revisions, the affected units and activities will remain subject to all regulations governing general applicability, such as the regulatory prohibition on emissions in excess of major source thresholds; the protection of the national ambient air quality standards, and the protection of the prevention of significant deterioration increments.

G. Does this SIP revision contain any other changes?

There are no additional changes being requested in this SIP revision.

II. Statutory and Executive Order Reviews

Executive Order 12866: Regulatory Planning and Review

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.

Executive Order 13211: Actions That Significantly Affect Energy Supply, Distribution, or Use

Because it is not a “significant regulatory action” under Executive Order 12866 or a “significant energy action,” 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).

Regulatory Flexibility Act

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.*).

Unfunded Mandates Reform Act

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 (Pub. L. 104–4).

Executive Order 13175: Consultation and Coordination With Indian Tribal Governments

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 (59 FR 22951, November 9, 2000).

Executive Order 13132: Federalism

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.

Executive Order 13045: Protection of Children From Environmental Health and Safety Risks

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 approves a state rule implementing a Federal standard.

National Technology Transfer Advancement Act

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.

Paperwork Reduction Act

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.*).

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. 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**. 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 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 June 29, 2007. 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 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, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Dated: April 6, 2007.

Walter W. Kovalick,

Acting Regional Administrator, Region 5.

■ For the reasons stated in the preamble, part 52, chapter I, title 40 of the Code of Federal Regulations 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 O—Illinois

■ 2. Section 52.720 is amended by adding paragraph (c)(177) to read as follows:

§ 52.720 Identification of plan.

* * * * *

(c) * * *

(177) On May 31, 2006, the Illinois Environmental Protection Agency submitted a requested revision to the Illinois State Implementation Plan. This revision provides additional exemptions from State of Illinois permit requirements codified by the State at Part 201 of Title 35 of the Illinois Administrative Code (35 IAC Part 201).

(i) Incorporation by reference.

Illinois Administrative Code, Title 35: Environmental Protection, Subtitle B: Air Pollution, Chapter I: Pollution Control Board, Subchapter a: Permits and General Provisions, Part 201 Permits and General Provisions, Subpart C: Prohibitions, Section 201.146 Exemptions from State Permit Requirements paragraphs (hhh), (iii), (jjj), (kkk), and (lll). Amended at 30 Ill. Reg. 4901, effective March 3, 2006.

[FR Doc. E7-8104 Filed 4-27-07; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 712 and 716

[EPA-HQ-OPPT-2005-0014 and EPA-HQ-OPPT-2005-0055; FRL-8124-9]

RIN 2070-AB08 and 2070-AB11

Removal of Two Chemical Substances from Preliminary Assessment Information Reporting and Health and Safety Data Reporting Rules

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: This direct final rule the removes chemical substances phosphorotrithioic acid, tributyl ester, CAS No. 150-50-5, and phosphorodithioic acid, O,O-diethyl ester, sodium salt, CAS No. 3338-24-7, which were inadvertently added to the list of voluntary High Production Volume (HPV) Challenge Program orphan (un-sponsored) chemical substances by EPA. As a result, these chemical substances were inadvertently added to two final rules: The Preliminary Assessment Information Reporting (PAIR) rule (Toxic Substances Control Act (TSCA) section 8(a)) and the Health and Safety Data Reporting rule (TSCA section 8(d)), both published in the **Federal Register** issue of August 16, 2006. With this removal action, persons who manufacture (including import) either of these two chemical substances are no longer subject to the reporting requirements imposed by these TSCA section 8(a) and 8(d) rules.

DATES: This rule is effective on June 29, 2007 without further notice, unless EPA receives adverse comment on or before May 30, 2007.

ADDRESSES: Submit your comments, identified by docket identification (ID) numbers EPA-HQ-OPPT-2005-0014 and EPA-HQ-OPPT-2005-0055, by one of the following methods:

• **Federal eRulemaking Portal:** <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.

• **Mail:** Document Control Office (7407M), Office of Pollution Prevention and Toxics (OPPT), Environmental Protection Agency, 1200 Pennsylvania Ave., NW., Washington, DC 20460-0001.

• **Hand Delivery:** OPPT Document Control Office (DCO), EPA East Bldg., Rm. 6428, 1201 Constitution Ave., NW., Washington, DC. Attention: Docket ID Numbers EPA-HQ-OPPT-2005-0014 and EPA-HQ-OPPT-2005-0055. The DCO is open from 8 a.m. to 4 p.m.,