

**SUMMARY:** This document describes corrections to final regulations (TD 9521) that were published in the Federal Register on Thursday, April 7, 2011, providing guidance relating to the reduction of the number of separate foreign tax credit limitation categories under section 904(d) of the Internal Revenue Code.

**DATES:** This correction is effective on May 12, 2011, and is applicable on April 7, 2011.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey L. Parry, (202) 622-3850 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction are under section 904 of the Internal Revenue Code.

**Need for Correction**

As published on Thursday, April 7, 2011 (76 FR 19268), final regulations (TD 9521) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (TD 9521) which were the subject of FR Doc. 2011-8229 is corrected as follows:

1. On page 19268, column 2, in the preamble, under the paragraph heading “*II. Losses in and Losses With Respect to the Pre-2007 Separate Category for High Withholding Tax Interest*”, line 9 from the last paragraph of the column, the language “7T(g)(ii) that offset U.S. source income” is corrected to read “7T(g)(1)(ii) that offset U.S. source income”.

2. On page 19269, column 1, in the preamble, under the paragraph heading “*II. Losses in and Losses With Respect to the Pre-2007 Separate Category for High Withholding Tax Interest*”, the last sentence of first paragraph of the column, the language “The regulations have also been revised to clarify that, in the case of a financial services entity, to the extent an SLL in the post-2006 separate category for general category income is recaptured as income in the post-2006 separate category for passive category income, the amount that would otherwise be recaptured as passive income (as opposed to specified passive

category income) will be recaptured as general category income.” is removed.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

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**BILLING CODE 4830-01-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[EPA-R03-OAR-2011-0142; FRL-9304-2]

**Approval and Promulgation of Air Quality Implementation Plans; Maryland; Adoption of Control Techniques Guidelines for Large Appliance Coatings**

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

**ACTION:** Direct final rule.

**SUMMARY:** EPA is taking direct final action to approve a State Implementation Plan (SIP) revision submitted by the Maryland Department of the Environment (MDE). This SIP revision includes amendments to Maryland’s regulation for Volatile Organic Compounds from Specific Processes and meets the requirement to adopt Reasonably Available Control Technology (RACT) for sources covered by EPA’s Control Techniques Guidelines (CTG) standards for large appliance coatings. These amendments will reduce emissions of volatile organic compound (VOC) emissions from large appliance coating facilities. Therefore, this revision will help Maryland attain and maintain the national ambient air quality standard (NAAQS) for ozone. This action is being taken under the Clean Air Act (CAA).

**DATES:** This rule is effective on July 11, 2011 without further notice, unless EPA receives adverse written comment by June 13, 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-2011-0142, by one of the following methods:

- A. [www.regulations.gov](http://www.regulations.gov). Follow the on-line instructions for submitting comments.
- B. E-mail: [fernandez.cristina@epa.gov](mailto:fernandez.cristina@epa.gov).
- C. Mail: EPA-R03-OAR-2011-0142, Cristina Fernandez, Associate Director, Office of Air Program Planning, Mailcode 3AP30, 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-2011-0142. EPA’s policy is that all comments received will be included in the public docket without change, and may be made available online at [www.regulations.gov](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 [www.regulations.gov](http://www.regulations.gov) or e-mail. The [www.regulations.gov](http://www.regulations.gov) website 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 [www.regulations.gov](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 [www.regulations.gov](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 [www.regulations.gov](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 Maryland Department of

the Environment, 1800 Washington Boulevard, Suite 705, Baltimore, Maryland 21230.

**FOR FURTHER INFORMATION CONTACT:** Gregory Becoat, (215) 814-2036, or by e-mail at [becoat.gregory@epa.gov](mailto:becoat.gregory@epa.gov).

**SUPPLEMENTARY INFORMATION:** On December 15, 2010, MDE submitted to EPA SIP revision concerning the adoption of the EPA CTG for large appliance coatings.

### I. Background

Section 172(c)(1) of the CAA provides that SIPs for nonattainment areas must include reasonably available control measures (RACT), including RACT, for sources of emissions. Section 182(b)(2)(A) provides that for certain nonattainment areas, States must revise their SIPs to include RACT for sources of VOC emissions covered by a CTG document issued after November 15, 1990 and prior to the area's date of attainment.

EPA defines RACT as "the lowest emission limitation that a particular source is capable of meeting by the application of control technology that is reasonably available considering technological and economic feasibility." (44 FR 53761, Sept. 17, 1979). In subsequent **Federal Register** notices, EPA has addressed how states can meet the RACT requirements of the CAA.

The CTG for large appliance coatings is intended to provide State and local air pollution control authorities information that should assist them in determining RACT for VOC from large appliance coatings. In developing this CTG, EPA evaluated the sources of VOC emissions from the large appliance coating industry and the available control approaches for addressing these emissions, including the costs of such approaches. Based on available information and data, EPA provides recommendations for RACT for large appliance coating.

In December 1977, EPA published a final CTG for large appliance coatings, entitled "Control of Volatile Organic Emissions from Existing Stationary Sources, Volume V, Surface Coating of Large Appliances," EPA-450/2-77-034 (December 1977). In October 1982, EPA promulgated national standards of performance for new stationary sources (NSPS) for large appliances (40 CFR part 60, subpart SS). The 1982 NSPS requires VOC emissions limits based on VOC content of low VOC coating materials. In July 2002, EPA promulgated a national emission standard for hazardous air pollutants (NESHAP) for these industries large appliances (40 CFR part 63, subpart NNNN). The 2002 NESHAP

establishes national emission standards for hazardous air pollutants (HAP) for large appliance surface coating facilities and emissions limits based on the organic HAP content of low organic HAP coating materials.

In 2006 and 2007, after conducting a review of currently existing state and local VOC emission reduction approaches for these industries, reviewing the 1977/1978 CTGs and the NESHAPs for these industries, and taking into account the information that has become available since then, EPA developed new CTGs for: Surface coating of large appliances, entitled "Control Techniques Guidelines for Large Appliance Coatings," EPA 453/R-07-004 (September 2007).

Large appliance coatings include, but are not limited to, materials referred to as paint, topcoats, basecoats, primers, enamels, and adhesives used in the manufacture of large appliance parts or products. A large appliance part is defined as any organic surface-coated metal lid, door, casing, panel, or other interior or exterior part or accessory that is assembled to form a large appliance product. A large appliance product is also defined as any organic surface-coated metal range, oven, microwave, refrigerator, freezer, washer, dryer, dishwasher, water heater, or trash compactor manufactured for household, commercial, or recreational use. There are several approaches to reducing VOC emissions from large appliance coatings: (1) Emission limits that can be achieved through the use of low-VOC coatings, (2) equivalent emission limits that can be achieved through the use of low-VOC coatings or a combination of coatings and add-on controls, (3) an overall control efficiency of 90 percent for add-on controls, and (4) the implementation of work practice standards.

### II. Summary of SIP Revision

On December 15, 2010, MDE submitted to EPA a SIP revision (#10-09) concerning the adoption of the EPA CTG for large appliance coatings. EPA develops CTGs as guidance on control requirements for source categories. States can follow the CTGs or adopt more restrictive standards. MDE is adopting the more restrictive 2.3 pounds/gallon (lbs/gal) standard for large appliance coatings (see EPA-450/2-78-034, June 1978). This SIP revision amends Regulation .06—Large Appliance Coatings under COMAR 26.11.19—Volatile Organic Compounds from Specific Processes. This action affects sources that coat doors, cases, lids, panels, or other interior or exterior part or accessory of residential and commercial washers, dryers, ranges,

refrigerators, freezers, water heaters, dishwashers, trash compactors, air conditioners, ovens, microwave ovens, and other similar products.

Regulation COMAR 26.11.19.06—Control of Volatile Organic Compounds Emissions from Large Appliance Coatings includes under section .06A the definition for large appliance coatings. Under section .06B, it also includes the coating standard requirements for large appliance coatings. These standards require that any person who uses a large appliance coating installation may not cause or permit the discharge into the atmosphere of any VOC from a large appliance coating installation in excess of 2.3 lbs/gal of coating applied (excluding water) (0.275 kg/l of coating applied (excluding water)); shall use control equipment to achieve an overall VOC emissions reduction of 90 percent or greater from the large appliance coating installation at the affected facility; and use one or more of the following application methods: (a) Electrostatic application; (b) high volume/low pressure (HVLP) spray; (c) Flow coat; (d) Roller coat; (e) Dip coat including electrodeposition; (f) Brush coat; or (g) other coating application method that has a transfer efficiency equivalent to or better than that achieved by HVLP spraying.

### III. Final Action

EPA is approving the Maryland SIP revision that adopts the CTG standards for large appliance coatings. 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 July 11, 2011 without further notice unless EPA receives adverse comment by June 13, 2011. 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.

**IV. Statutory and Executive Order Reviews**

**A. General Requirements**

Under the CAA, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the CAA. Accordingly, this action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action:

- Is not a "significant regulatory action" subject to review by the Office of Management and Budget under Executive Order 12866 (58 FR 51735, October 4, 1993);
- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- 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);
- Does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- Is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
- Is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement

Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the CAA; and

- Does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).
- In addition, this rule does not have tribal implications as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), because the SIP is not approved to apply in Indian country located in the state, and EPA notes that it will not impose substantial direct costs on tribal governments or preempt tribal law.

**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 action 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).

**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 July 11, 2011. Filing a petition for reconsideration by the Administrator of this final rule does

not affect the finality of this action 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. Parties with objections to this direct final rule are encouraged to file a comment in response to the parallel notice of proposed rulemaking for this action published in the proposed rules section of today's **Federal Register**, rather than file an immediate petition for judicial review of this direct final rule, so that EPA can withdraw this direct final rule and address the comment in the proposed rulemaking.

This action pertaining to Maryland's adoption of the CTG standards for large appliance coatings may not be challenged later in proceedings to enforce its requirements. (See CAA section 307(b)(2).)

**List of Subjects in 40 CFR Part 52**

Environmental protection, Air pollution control, Incorporation by reference, Ozone, Reporting and recordkeeping requirements, Volatile organic compounds.

Dated: April 26, 2011.  
**James W. Newsom,**  
*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 V—Maryland**

- 2. In § 52.1070, the table in paragraph (c) is amended by revising an entry for COMAR 26.11.19.06 to read as follows:

**§ 52.1070 Identification of plan.**

\* \* \* \* \*  
 (c) \* \* \*

**EPA-APPROVED REGULATIONS IN THE MARYLAND SIP**

Code of Maryland Administrative Regulations (COMAR) citation	Title/subject	State effective date	EPA approval date	Additional explanation/citation at 40 CFR 52.1100
*	*	*	*	*
<b>26.11.19 Volatile Organic Compounds from Specific Processes</b>				
*	*	*	*	*
26.11.19.06	Large Appliance Coating	10/1/10	5/12/11 [Insert page number where the document begins].	*
*	*	*	*	*

\* \* \* \* \*  
 [FR Doc. 2011-11557 Filed 5-11-11; 8:45 am]  
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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[EPA-R09-OAR-2010-0906; FRL-9278-9]

**Revisions to the California State Implementation Plan, California Air Resources Board—Consumer Products**

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

**ACTION:** Final rule.

**SUMMARY:** EPA is finalizing approval of revisions to the California Air Resources Board portion of the California State Implementation Plan (SIP). These

revisions were proposed in the **Federal Register** on November 16, 2010 and concern volatile organic compound (VOC) emissions from consumer products. We are approving a State rule that regulates these emission sources under the Clean Air Act as amended in 1990 (CAA or the Act).

**DATES:** *Effective Date:* This rule is effective on June 13, 2011.

**ADDRESSES:** EPA has established docket number EPA-R09-OAR-2010-0906 for this action. The index to the docket is available electronically at *www.regulations.gov* and in hard copy at EPA Region IX, 75 Hawthorne Street, San Francisco, California. While all documents in the docket are listed in the index, some information may be publicly available only at the hard copy location (*e.g.*, copyrighted material), and some may not be publicly available in

either location (*e.g.*, CBI). To inspect the hard copy materials, please schedule an appointment during normal business hours with the contact listed in the **FOR FURTHER INFORMATION CONTACT** section.

**FOR FURTHER INFORMATION CONTACT:** Stanley Tong, EPA Region IX, (415) 947-4122, *tong.stanley@epa.gov*.

**SUPPLEMENTARY INFORMATION:** Throughout this document, “we,” “us” and “our” refer to EPA.

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**I. Proposed Action**

On November 16, 2010 (75 FR 69910), EPA proposed to approve the following rule into the California SIP.

Regulation	Regulation title	Amended	Submitted
California Code of Regulations, Title 17, Division 3, Chapter 1, Subchapter 8.5—Consumer Products.	Article 2—Consumer Products .....	05/05/09	02/16/10

We proposed to approve this rule because we determined that it complies with the relevant CAA requirements. Our proposed action contains more information on the rule and our evaluation.

**II. Public Comments and EPA Responses**

EPA’s proposed action provided a 30-day public comment period. During this period, we received one comment from the general public regarding cap and trade regulations. The submitted comment is not germane to this action as amendments to California’s Consumer Products regulation deal with limiting the VOC content of products and does not deal with cap and trade programs.

**III. EPA Action**

No comments were submitted that change our assessment that the submitted rule complies with the relevant CAA requirements. Therefore, as authorized in section 110(k)(3) of the Act, EPA is fully approving this rule into the California SIP.

**IV. Statutory and Executive Order Reviews**

Under the Clean Air Act, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA’s role is to approve

State choices, provided that they meet the criteria of the Clean Air Act. Accordingly, this action merely approves State law as meeting Federal requirements and does not impose additional requirements beyond those imposed by State law. For that reason, this action:

- Is not a “significant regulatory action” subject to review by the Office of Management and Budget under Executive Order 12866 (58 FR 51735, October 4, 1993);
- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- 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);
- Does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- Is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);

• Is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the Clean Air Act; and

- Does not interfere with Executive Order 12898 (59 FR 7629 (Feb. 16, 1994)) because EPA lacks the discretionary authority to address environmental justice in this rulemaking.

In addition, this rule does not have tribal implications as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), because the SIP is not approved to apply in Indian country located in the State, and EPA notes that it will not impose substantial direct costs on tribal governments or preempt tribal law.

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 action 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