

FR 52458), REG-137486-09 (75 FR 52486), and 26 CFR 301.6103(j)(1)-1T. No comments were received, and no public hearing was requested or held. These final regulations adopt the proposed rules with no substantive change.

Section 301.6103(j)(1)-1T authorizes disclosure of three items of return information. Upon publication, these final regulations remove § 301.6103(j)(1)-1T because all three items of return information listed in § 301.6103(j)(1)-1T will now be contained in § 301.6103(j)(1)-1. On December 31, 2007, temporary regulations were published authorizing one of the items of return information contained in § 301.6103(j)(1)-1T: The disclosure of categorical information on total qualified research expenses in three ranges (greater than zero, but less than \$1 million; greater than or equal to \$1 million, but less than \$3 million; and greater than or equal to \$3 million) (§ 301.6103(j)(1)(xxv)-1T). See TD 9500 (75 FR 52458). On August 26, 2010, those temporary regulations were finalized, but § 301.6103(j)(1)(xxv)-1T was inadvertently not removed. Accordingly, these final regulations remove those temporary regulations as well as the remaining two items of return information contained in § 301.6103(j)(1)-1T: total number of documents reported on Form 1096 transmitting Forms 1099-MISC and the total amount reported on Form 1096 transmitting Forms 1099-MISC (subsections xxix and xxx of section 6103(j)(1)-1T).

### Special Analyses

It has been determined that these final regulations are not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedures Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business, and no comments were received.

### Drafting Information

The principal author of these regulations is Melissa Avrutine, Office

of the Associate Chief Counsel (Procedure & Administration).

### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

### Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

#### PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 301.6103(j)(1)-1 is amended by:

■ 1. Adding paragraphs (b)(3)(xxix) and (b)(3)(xxx).

■ 2. Revising paragraph (e).

The additions and revision read as follows:

**§ 301.6103(j)(1)-1 Disclosure of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities.**

\* \* \* \* \*

(b) \* \* \*

(3) \* \* \*

(xxix) Total number of documents reported on Form 1096 transmitting Forms 1099-MISC.

(xxx) Total amount reported on Form 1096 transmitting Forms 1099-MISC.

\* \* \* \* \*

(e) *Effective/applicability date.* Paragraphs (b)(3)(xxv), (b)(3)(xxix), and (b)(3)(xxx) of this section apply to disclosures to the Bureau of the Census made on or after August 27, 2013. For rules that apply to disclosures to the Bureau of the Census before that date, see 26 CFR 301.6103(j)(1)-1 (revised as of April 1, 2013).

#### § 301.6103(j)(1)-1T [Removed]

■ **Par. 3.** Section 301.6103(j)(1)-1T is removed.

**Heather C. Maloy,**

*Acting Deputy Commissioner for Services and Enforcement.*

Approved: August 19, 2013.

**Mark J. Mazur,**

*Assistant Secretary of the Treasury (Tax Policy).*

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## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### 31 CFR Part 356

[Docket No. Fiscal-BPD-2013-0001]

#### Sale and Issue of Marketable Book-Entry Treasury Bills, Notes, and Bonds

##### Correction

In rule document C1-2013-18178 appearing on page 50335 in the issue of August 19, 2013, make the following correction:

##### Appendix B to Part 356 [Corrected]

■ 1. On page 50335, in the third column, amendatory instruction 9 should read as set forth below:

“9. On page 46443, in the second column, the tenth line above Table 4, “ $T_{i-1}$  and  $T_i$ ” should read “ $T_{i-1}$  and  $T_i$ .””

[FR Doc. C2-2013-18178 Filed 8-26-13; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[EPA-R07-OAR-2013-0446; FRL-9900-39-Region 7]

#### Approval and Promulgation of Implementation Plans; State of Iowa

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

**ACTION:** Direct final rule.

**SUMMARY:** EPA is approving revisions to the State Implementation Plan (SIP) for the state of Iowa. The purpose of these revisions is to update the Polk County Board of Health Rules and Regulations, Chapter V, Air Pollution. The revisions reflect updates to the Iowa statewide rules previously approved by EPA and will ensure consistency between the applicable local agency rules and Federally-approved rules.

**DATES:** This direct final rule will be effective October 28, 2013 without further notice, unless EPA receives adverse comment by September 26, 2013. If EPA receives adverse comment, we 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-R07-OAR-2013-0446, by one of the following methods:

1. [www.regulations.gov](http://www.regulations.gov). Follow the on-line instructions for submitting comments.