

rata share of the liabilities of CFC1 to USP and CFC2 (\$300)).

\* \* \* \* \*

(k) \* \* \* Paragraphs (e)(2), (e)(3) and (h)(4) apply to taxable years beginning on or after July 16, 2014. See 26 CFR 1.861-9T(e)(2) and (3) (revised as of April 1, 2014) for rules applicable to taxable years beginning after January 17, 2012, and before July 16, 2014. See 26 CFR 1.861-9T(e)(2) and (3) (revised as of April 1, 2011) for rules applicable to taxable years beginning on or before January 17, 2012. See 26 CFR 1.861-9T(h)(4) (revised as of April 1, 2014) for rules applicable to taxable years ending on or after January 17, 2012, and beginning before July 16, 2014. See 26 CFR 1.861-9T(h)(4) (revised as of April 1, 2011) for rules applicable to taxable years ending before January 17, 2012.

■ Par. 3. Section 1.861-9T is amended by:

- 1. Revising paragraphs (e)(2), (e)(3), and (h)(4);
- 2. Removing the four sentences before the last sentence of paragraph (k); and
- 3. Removing paragraph (l).

The revisions read as follows:

**§ 1.861-9T Allocation and apportionment of interest expense (temporary).**

\* \* \* \* \*

(e)(2) through (e)(3) [Reserved]. For further guidance see § 1.861-9(e)(2) through (e)(3).

\* \* \* \* \*

(h) \* \* \*

(4) [Reserved]. For further guidance see § 1.861-9(h)(4).

\* \* \* \* \*

■ Par. 4. In § 1.861-11, paragraphs (d)(3), (d)(4), (d)(5), and (d)(6) are revised to read as follows:

**§ 1.861-11 Special rules for allocating and apportioning interest expense of an affiliated group of corporations.**

\* \* \* \* \*

(d)(3) through (6)(i) [Reserved]. For further guidance see § 1.861-11T(d)(3) through (6)(i).

(ii) Any foreign corporation if more than 50 percent of the gross income of such foreign corporation for the taxable year is effectively connected with the conduct of a trade or business within the United States and at least 80 percent of either the vote or value of all outstanding stock of such foreign corporation is owned directly or indirectly by members of the affiliated group (determined with regard to this sentence). This paragraph (d)(6)(ii) applies to taxable years beginning on or after July 16, 2014. See 26 CFR 1.861-11T(d)(6)(ii) (revised as of April 1, 2014) for rules applicable to taxable years beginning after August 10, 2010, and

before July 16, 2014. See 26 CFR 1.861-11T(d)(6)(ii) (revised as of April 1, 2010) for rules applicable to taxable years beginning on or before August 10, 2010.

\* \* \* \* \*

■ Par. 5. Sec 1.861-11T is amended by:

- 1. Revising paragraph (d)(6)(ii);
- 2. Removing the last two sentences of paragraph (h); and
- 3. Removing paragraph (i).

The revision reads as follows:

**1.861-11T. Special rules for allocating and apportioning interest expense of an affiliated group of corporations (temporary).**

\* \* \* \* \*

(d) \* \* \*

(6) \* \* \*

(ii) [Reserved]. For further guidance see § 1.861-11(d)(6)(ii).

\* \* \* \* \*

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

Approved: June 17, 2014.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2014-16461 Filed 7-15-14; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket No. USCG-2014-0575]

**Drawbridge Operation Regulation; Old River, Between Victoria Island and Byron Tract, CA**

AGENCY: Coast Guard, DHS.

ACTION: Notice of deviation from drawbridge regulation.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the Route 4 Highway Drawbridge across Old River, mile 14.8, between Victoria Island and Byron Tract, CA. The deviation is necessary to allow the bridge owner to paint mechanical components of the bridge. This deviation allows the bridge to remain in the closed-to-navigation position during the deviation period.

DATES: This deviation is effective without actual notice from July 16, 2014 until 6 a.m. on July 20, 2014. For the purposes of enforcement, actual notice will be used from 10 p.m. on July 13, 2014, until July 16, 2014.

ADDRESSES: The docket for this deviation, [USCG-2014-0575], is

available at <http://www.regulations.gov>. Type the docket number in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this deviation. You may also visit the Docket Management Facility in Room W12-140 on the ground floor of the Department of Transportation West Building, 1200 New Jersey Avenue SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email David H. Sulouff, Chief, Bridge Section, Eleventh Coast Guard District; telephone 510-437-3516, email [David.H.Sulouff@uscg.mil](mailto:David.H.Sulouff@uscg.mil). If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: The California Department of Transportation has requested a temporary change to the operation of the Route 4 Highway Drawbridge, mile 14.8, over Old River, between Victoria Island and Byron Tract, CA. The drawbridge navigation span provides 12 feet vertical clearance above Mean High Water in the closed-to-navigation position. Pursuant 33 CFR 117.183, the draw opens on signal from May 1 through October 31 from 6 a.m. to 10 p.m. and from November 1 through April 30 from 9 a.m. to 5 p.m. and at other times, opening the draw on signal if at least four hours advance notice is given to the drawtender at the Rio Vista drawbridge across the Sacramento River, mile 12.8. Navigation on the waterway is commercial and recreational.

The drawspan will be secured in the closed-to-navigation position from 10 p.m. to 6 a.m. from July 13, 2014 to July 20, 2014 to allow Caltrans to paint several mechanical components of the bridge. This temporary deviation has been coordinated with the waterway users. No objections to the proposed temporary deviation were raised.

Vessels able to pass through the bridge in the closed position may do so at any time. The bridge will not be able to open for emergencies between 10 p.m. and 6 a.m. during the deviation period. An alternative route around Victoria Island may be used for vessels unable to pass through the bridge in the closed position. The Coast Guard will also inform the users of the waterways through our Local and Broadcast Notices to Mariners of the change in operating schedule for the bridge so that vessels can arrange their transits to

minimize any impact caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: July 2, 2014.

**D.H. Sulouff,**

*District Bridge Chief, Eleventh Coast Guard District.*

[FR Doc. 2014-16608 Filed 7-15-14; 8:45 am]

**BILLING CODE 9110-04-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R01-OAR-2009-0469; A-1-FRL-9910-12-Region 1]

#### Approval and Promulgation of Implementation Plans; Connecticut; Control of Visible Emissions, Recordkeeping and Monitoring

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

**ACTION:** Final rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is approving State Implementation Plan (SIP) revisions submitted by the State of Connecticut on December 1, 2004. Specifically, EPA is approving revisions to Connecticut's visible and particulate matter (PM) emissions, recordkeeping and monitoring regulations. These revised rules establish and require limitations on visible and PM emissions for stationary sources, and clarify reporting requirements for operation of air-pollution-control and monitoring equipment. EPA is approving this SIP revision because EPA has determined that it will not interfere with attainment or maintenance of the national ambient air quality standards (NAAQS) in Connecticut or with any other applicable requirements of the Clean Air Act (CAA).

This action is being taken in accordance with the CAA.

**DATES:** This rule is effective on August 15, 2014.

**ADDRESSES:** EPA has established a docket for this action under Docket Identification No. EPA-R01-OAR-2009-0469. All documents in the electronic docket are listed on the [www.regulations.gov](http://www.regulations.gov) Web site. Although listed in the index, some information may not be 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 through [www.regulations.gov](http://www.regulations.gov) or in hard copy at the Office of Ecosystem Protection, U.S. Environmental Protection Agency, EPA New England Regional Office, Office of Ecosystem Protection, Air Quality Planning Unit, 5 Post Office Square, Suite 100, Boston, MA. EPA requests that if at all possible, you contact the contact listed in the **FOR FURTHER INFORMATION CONTACT** section to schedule your inspection. The Regional Office's official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding legal holidays.

Copies of the documents relevant to this action are also available for public inspection during normal business hours, by appointment at the Bureau of Air Management, Department of Energy and Environmental Protection, State Office Building, 79 Elm Street, Hartford, CT 06106-1630.

#### **FOR FURTHER INFORMATION CONTACT:**

Alison C. Simcox, Air Quality Planning Unit, U.S. Environmental Protection Agency, EPA New England Regional Office, Office of Ecosystem Protection, Air Quality Planning Unit, 5 Post Office Square, Suite 100, (Mail code OEP05-2), Boston, MA 02109-3912, telephone number (617) 918-1684, fax number (617) 918-0684, email [simcox.alison@epa.gov](mailto:simcox.alison@epa.gov).

#### **SUPPLEMENTARY INFORMATION:**

Throughout this document, whenever "we," "us," or "our" is used, we mean EPA.

#### **Table of Contents**

- I. Background and Purpose
- II. Response to Comments
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#### **I. Background and Purpose**

Connecticut first adopted regulations to limit visible and PM emissions from stationary sources, including, among other sources, electric generating units (EGUs) and boilers, in the early 1970s. In 1972, EPA approved "Control of particulate emissions," into the Connecticut SIP (37 FR 10842). That regulation has since been recodified as Regulations of Connecticut State Agencies (RCSA) Section 22a-174-18. See Section II of EPA's Notice of Proposed Rulemaking (NPR), dated August 15, 2013 (78 FR 49701), for a brief discussion of the relationships among "visible emissions," "opacity" and "particulate matter."

In 2003, the Connecticut Department of Environmental Protection (now the Connecticut Department of Energy and Environmental Protection or CT DEEP) proposed under state law revisions to Section 22a-174-18 "Control of particulate matter and visible emissions" (herein referred to as the "visible emissions regulation") to address short-term excursions from maximum allowed opacity levels that may occur and be measured at some stationary sources with continuous opacity monitoring systems (COMS)<sup>1</sup> during periods of startup, shutdown or malfunction; stack testing; soot-blowing, fuel switching or sudden load changes. Facilities covered under these new exceptions in Section 22a-174-18(j)(1) include only those facilities that operate COMS. CT DEEP's revisions also excluded sources subject to opacity limits under a federal new source performance standard (NSPS) from the opacity limits contained in the state regulations. See Section 22a-174-18(j)(2).

In 2003, CT DEEP also proposed revisions to several other RCSA sections, including 22a-174-4, "Source monitoring, recordkeeping and reporting" (codified as RCSA Section 19-508-4 in the Connecticut SIP, and herein referred to as the "recordkeeping regulation"), and 22a-174-7, "Air pollution control equipment and monitoring equipment operation" (codified as RCSA Section 19-508-7 in the Connecticut SIP, and herein referred to as the "monitoring regulation").

CT DEEP held a public hearing on revisions to these three (as well as several other) regulations on April 29, 2003. Subsequently, CT DEEP amended its visible emissions, recordkeeping, and monitoring regulations based on comments received from EPA and others, with an effective date of April 1, 2004.

On December 1, 2004, CT DEEP submitted the revised regulations to EPA for inclusion in the Connecticut SIP. This submittal included a provision in the visible emissions regulation providing alternate opacity limits for periods of source operation consisting of startup, shutdown or malfunctions; stack testing; soot-blowing, fuel switching or sudden load changes. These alternate opacity limits only apply to stationary sources that use COMS (Section 22a-174-18(j)(1)). However, on July 8, 2013, CT DEEP sent

<sup>1</sup> CT regulations use the term "opacity continuous emissions monitoring systems" or "Opacity CEMS." However, EPA and others commonly refer to these monitors as "continuous opacity monitoring systems" or "COMS." Throughout this notice, we use the more common term "COMS."