

liquidating distributions are made in accordance with the partners' positive capital account balances. The partnership agreement also requires ABC to maintain capital accounts pursuant to § 1.704-1(b)(2)(iv) and to revalue partner capital accounts under § 1.704-1(b)(2)(iv)(f) immediately prior to the issuance of the partnership interest to M. M undertakes a clawback obligation, and it is reasonable to anticipate that M could and would comply fully with any repayment responsibilities that arise pursuant to this obligation.

(iii) Under paragraph (c) of this section, whether the arrangements relating to A's 20 percent interest in future partnership net income and gains and M's Additional Interest are treated as payment for services depends on the facts and circumstances. The most important factor in this facts and circumstances determination is the presence or absence of significant entrepreneurial risk. The allocations to A and M do not presumptively lack significant entrepreneurial risk under paragraph (c)(1) of this section because the allocations are based on net profits, the allocations are subject to a clawback obligation over the life of the fund and it is reasonable to anticipate that A and M could and would comply with this obligation, and the allocations are neither reasonably determinable nor highly likely to be available. Additionally, the facts and circumstances do not establish the presence of other factors that would suggest that the arrangement is properly characterized as a payment for services. Accordingly, the arrangements do not constitute payment for services under paragraph (b)(1) of this section.

■ **Par. 5.** Section 1.707-9 is amended by:

- a. Redesignating paragraph (b) as paragraph (c);
  - b. Redesignating paragraph (a) as paragraph (b); and
  - c. Adding new paragraph (a).
- The addition reads as follows:

**§ 1.707-9. Effective dates and transitional rules.**

(a) *Section 1.707-2—(1) In general.* Section 1.707-2 applies to all arrangements entered into or modified after the date of publication of the Treasury decision adopting that section as final regulations in the **Federal Register**. To the extent that an arrangement permits a service provider to waive all or a portion of its fee for any period subsequent to the date the arrangement is created, then the arrangement is modified for purposes of this paragraph on the date or dates that the fee is waived.

(2) *Arrangements entered into or modified before final regulations are published in the **Federal Register**.* In the case of any arrangement entered into or modified that occurs on or before final regulations are published in the **Federal Register**, the determination of whether the arrangement is a disguised

fee for services under section 707(a)(2)(A) is to be made on the basis of the statute and the guidance provided regarding that provision in the legislative history of section 73 of the Tax Reform Act of 1984 (Pub. L. 98-369, 98 Stat. 494). See H.R. Rep. No. 861, 98th Cong., 2d Sess. 859-2 (1984); S. Prt. No. 169 (Vol. I), 98th Cong., 2d Sess. 223-32 (1984); H.R. Rep. No. 432 (Pt. 2), 98th Cong., 2d Sess. 1216-21 (1984).

\* \* \* \* \*

■ **Par. 6.** Section 1.736-1 is amended by adding a sentence at the end of paragraph (a)(1)(i) to read as follows:

**§ 1.736-1. Payments to a retiring partner or a deceased partner's successor in interest.**

(a) \* \* \*  
(1)(i) \* \* \* Section 736 does not apply to arrangements treated as disguised payments for services under § 1.707-2.

\* \* \* \* \*

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2015-17828 Filed 7-22-15; 8:45 am]

**BILLING CODE 4830-01-P**

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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[EPA-R06-OAR-2015-0189; FRL-9931-02-Region 6]

**Approval and Promulgation of Implementation Plans; Arkansas; Regional Haze and Interstate Visibility Transport Federal Implementation Plan; Reopening of Comment Period**

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

**ACTION:** Proposed rule, reopening of comment period.

**SUMMARY:** The Environmental Protection Agency (EPA) is reopening the comment period for a proposed rule to establish a Clean Air Act (CAA) Federal Implementation Plan (FIP) to address regional haze and visibility transport requirements for the State of Arkansas. The EPA is reopening the public comment period for the proposed rule for an additional 15 days from the date of today's publication. The reopening of the comment period is in response to a request submitted by the Domtar Ashdown Mill to extend the comment period.

**DATES:** The comment period for the proposed rule published on April 8, 2015 (80 FR 18944), extended on May

1, 2015 (80 FR 24872), is reopened. Written comments must be received on or before August 7, 2015.

**ADDRESSES:** Submit your comments, identified by Docket No. EPA-R06-OAR-2015-0189, by one of the following methods:

- *Federal e-Rulemaking Portal:* <http://www.regulations.gov>. Follow the online instructions for submitting comments.

- *Email:* [R6AIR\\_ARHaze@epa.gov](mailto:R6AIR_ARHaze@epa.gov).

- *Mail:* Guy Donaldson, Chief, Air Planning Section (6PD-L), Environmental Protection Agency, 1445 Ross Avenue, Suite 1200, Dallas, Texas 75202-2733.

- *Hand or Courier Delivery:* Guy Donaldson at the address above. Such deliveries are accepted only between the hours of 8 a.m. and 4 p.m. weekdays, and not on legal holidays. Special arrangements should be made for deliveries of boxed information.

- *Fax:* Guy Donaldson at (214) 665-7263.

*Instructions:* Direct your comments to Docket No. EPA-R06-OAR-2015-0189. Our 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 email. The [www.regulations.gov](http://www.regulations.gov) Web site is an "anonymous access" system, which means we will not know your identity or contact information unless you provide it in the body of your comment. If you send an email comment directly to us without going through [www.regulations.gov](http://www.regulations.gov) your email 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, we recommend 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 we cannot read your comment due to technical difficulties and cannot contact you for clarification, we 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:* The index to the docket for this action is available electronically at [www.regulations.gov](http://www.regulations.gov) and in hard copy

at EPA Region 6, 1445 Ross Avenue, Suite 700, Dallas, Texas. 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 at either location (e.g., CBI).

**FOR FURTHER INFORMATION CONTACT:**

Dayana Medina, (214) 665-7241; [medina.dayana@epa.gov](mailto:medina.dayana@epa.gov). To inspect the hard copy materials, please schedule an appointment with Ms. Medina.

**SUPPLEMENTARY INFORMATION:**

Throughout this document whenever “we,” “us,” or “our” is used, we mean the EPA.

On April 8, 2015, we published in the **Federal Register** a proposal to establish a FIP for the State of Arkansas addressing regional haze and visibility transport (80 FR 18944). Comments on the proposed rule were required to be received by May 16, 2015. On May 1, 2015 (80 FR 24872), we published in the **Federal Register** a document that announced the availability in the docket of supplemental modeling performed by us and extended the comment period until July 15, 2015, to allow interested persons additional time to prepare and submit comments.

On July 6, 2015, we received a request from the Domtar Ashdown Mill to extend the comment period for an additional 45 days for the purpose of allowing it to complete modeling work and submit to us information it believes to be essential and related to a significant aspect of the proposed FIP requirements for the Domtar Ashdown Mill. On July 13, 2015, we received a renewed and revised request from the Domtar Ashdown Mill to extend the comment period until August 4, 2015. Given that the comment period closed on July 15, 2015, we are unable to extend the comment period, but will reopen the comment period for 15 days from the date of today’s publication. We will also consider any comments submitted to us in the interim period following the close of the public comment period on July 15, 2015, and prior to today’s publication. This reopening will allow the Domtar Ashdown Mill and other interested persons additional time to submit comments to us.

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

Environmental protection, Air pollution control, Best available control technology, Incorporation by reference, Intergovernmental relations, Interstate transport of pollution, Nitrogen dioxide, Ozone, Particulate matter, Reporting

and recordkeeping requirements, Sulfur dioxides, Regional haze, Visibility.

Dated: July 15, 2015.

**Wren Stenger,**

*Multimedia Planning and Permitting Division Director, Region 6.*

[FR Doc. 2015-17990 Filed 7-22-15; 8:45 am]

**BILLING CODE 6560-50-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

**[EPA-R01-OAR-2010-0460; A-1-FRL-9930-93-Region 1]**

**Approval and Promulgation of Air Quality Implementation Plans; Rhode Island; Control of Volatile Organic Compounds from Adhesives and Sealants**

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

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve a State Implementation Plan (SIP) revision submitted by the State of Rhode Island. This revision includes a regulation adopted by Rhode Island that establishes and requires Reasonably Available Control Technology (RACT) for volatile organic compound (VOC) sources of emissions from miscellaneous adhesives and sealants. The intended effect of this action is to propose to approve Rhode Island’s Air Pollution Control Regulation No. 44, “Control of Volatile Organic Compounds from Adhesives and Sealants,” into the Rhode Island SIP. This action is being taken in accordance with the Clean Air Act.

**DATES:** Written comments must be received on or before August 24, 2015.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R01-OAR-2010-0460 by one of the following methods:

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

2. Email: [arnold.anne@epa.gov](mailto:arnold.anne@epa.gov). Fax: (617) 918-0047.

3. Mail: EPA-R01-OAR-2010-0460, Anne Arnold, U.S. Environmental Protection Agency, EPA New England Regional Office, 5 Post Office Square—Suite 100, (Mail code OEP05-2), Boston, MA 02109-3912. Hand Delivery or Courier. Deliver your comments to: Anne Arnold, Manager, Air Quality Planning Unit, Office of Ecosystem Protection, U.S. Environmental Protection Agency, EPA New England

Regional Office, 5 Post Office Square—Suite 100, (Mail code OEP05-2), Boston, MA 02109-3912. Such deliveries are only accepted during the Regional Office’s normal hours of operation. The Regional Office’s official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding legal holidays.

Please see the direct final rule which is located in the Rules Section of this **Federal Register** for detailed instructions on how to submit comments.

**FOR FURTHER INFORMATION CONTACT:**

David Mackintosh, Air Quality Unit, U.S. Environmental Protection Agency, EPA New England Regional Office, 5 Post Office Square—Suite 100, (Mail code OEP05-2), Boston, MA 02109-3912, telephone number (617) 918-1584, fax number (617) 918-0584, email [mackintosh.david@epa.gov](mailto:mackintosh.david@epa.gov).

**SUPPLEMENTARY INFORMATION:** In the Rules and Regulations section of this **Federal Register**, EPA is approving the State’s SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to the rule, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of the 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.

For additional information, see the direct final rule which is located in the Rules and Regulations section of this **Federal Register**.

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

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

Dated: June 18, 2015.

**H. Curtis Spalding,**

*Regional Administrator, EPA New England.*

[FR Doc. 2015-17851 Filed 7-22-15; 8:45 am]

**BILLING CODE 6560-50-P**