

DEPARTMENT OF LABOR**29 CFR Parts 2520 and 2590**

RIN 1210-AB63

Proposed Revision of Annual Information Return/Reports; Proposed Rule**AGENCY:** Employee Benefits Security Administration, Labor.**ACTION:** Extension of comment period.

SUMMARY: The purpose of this Notice is to announce an extension of the comment period on the Notice of Proposed Revision of Annual Information Return/Reports published in the **Federal Register** on July 21, 2016, by the Department of Labor, the Internal Revenue Service, and the Pension Benefit Guaranty Corporation, and the separate but related Notice of Proposed Rulemaking published in the **Federal Register** on July 21, 2016, by the Department of Labor.

DATES: The comment period for the Notice of Proposed Revision of Annual Information Return/Reports and the Notice of Proposed Rulemaking is extended to December 5, 2016.

ADDRESSES: To facilitate the receipt and processing of written comment letters on the proposed regulation, interested persons are encouraged to submit their comments electronically. You may submit comments, identified by RIN 1210-AB63, by any of the methods described in the Notice of Proposed Revision of Annual Information Return/Reports (81 FR 47534) and Notice of Proposed Rulemaking (81 FR 47496). All comments received will be made available to the public, posted without change to www.regulations.gov and www.dol.gov/ebsa, and made available for public inspection at the Public Disclosure Room, N-1513, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210.

FOR FURTHER INFORMATION CONTACT: Mara S. Blumenthal, Employee Benefits Security Administration (EBSA), U.S. Department of Labor, (202) 693-8523 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The U.S. Department of Labor's Employee Benefits Security Administration, together with the Internal Revenue Service and the Pension Benefit Guaranty Corporation (together Agencies) published a Notice of Proposed Revision of Annual Information Return/Reports in the **Federal Register** on July 21, 2016 (81 FR 47534). The proposed revisions involved the Form 5500 Annual Return/

Report of Employee Benefit Plan and the Form 5500-SF Short Form Annual Return/Report of Small Employee Benefit Plan. The Department of Labor simultaneously published a Notice of Proposed Rulemaking, which contains proposed amendments to the Department's related annual reporting regulations (81 FR 47496).

The Notices have generated substantial interest by stakeholders who wish to provide input into the development of the final form revisions and regulations. Several stakeholder groups submitted written requests for additional time to comment. Comments on the proposal, including such requests, are made available electronically at www.dol.gov/agencies/ebsa. The commenters generally argued that the original 75-day comment period was not enough time given the scope and significance of the proposed form revisions and regulatory amendments. Some also noted the current deadline for submitting comments (October 4, 2016) is shortly before the October 15, 2016 deadline for filing the 2015 Form 5500 and 2015 Form 5500-SF for calendar year plans relying on an IRS Form 5558 extension. The commenters stated that the proximity of the two deadlines would make it difficult for personnel involved in the evaluation of and preparation of comments regarding the proposed forms revision and regulatory amendments to devote adequate time to that work because the same personnel are already engaged in preparation and filing of 2015 Forms 5500 and Forms 5500-SF. Certain commenters also stated that staff responsible for contributing to comments on the forms revisions and regulatory proposals will be focused during the same time period on compliance activities related to the Department's final rule on conflicts of interest—retirement investment advice and related prohibited transaction exemptions. The commenters suggested different extensions that ranged from 60 days to 105 days.

The Agencies are interested in facilitating a robust and thoughtful public comment process on these important improvements to the Form 5500 and Form 5500-SF annual return/reports. An important goal for the Agencies is to complete the forms revision and regulatory amendments aspect of the project in advance of key procurement and system development deadlines that are part of the related effort to recompile of the contract for the ERISA Filing Acceptance System II (EFAST2)—the wholly electronic system operated by a private-sector contractor for the processing of Form

5500 and Form 5500-SF annual return/report. The Agencies explained in the **Federal Register** Notices that the forms revision and regulatory amendments proposals generally are being coordinated with a recompile of the EFAST2 contract. The Agencies also explained that the majority of proposed forms revisions are currently targeted for implementation in the Plan Year 2019 Form 5500/5500-SF annual return/reports. We also noted that development of EFAST2 changes pursuant to a new contract could begin in spring 2018, with processing under such a new contract starting on January 1, 2020.

Based on the requests from a range of stakeholder groups, the Agencies have decided to extend the public comment period on the proposed forms revisions and regulatory amendments from the original October 4 deadline to December 5, 2016. This extension will provide interested persons with an additional two months to prepare and submit comments, while also respecting the need to keep the regulatory aspect of the project moving forward to keep pace with procurement and system development objectives of the recompile contract acquisition plan. Although technically not published in the **Federal Register** until July 21, 2016, the Notice of Proposed Forms Revision and the Notice of Proposed Rulemaking were released to the public and made available online on July 11, 2016—10 days prior to the commencement of the formal comment period. The extension of the comment period to December 5, 2016, thus provides a total of 147 days to evaluate the proposal and provide written comments.

The Agencies are not prepared at this time to grant a more extended deadline for public comments on the proposed form revisions and regulatory amendments because of concern about potential adverse effects on the timing and cost of the EFAST2 recompile process. In that regard, the Department published a "Request for Industry Feedback," RFI: DOL-OPS-16-RFI-0716PML (available at fbo.gov) in connection with the EFAST2 recompile process, which also requested comments by October 4, 2016. The deadline for capable businesses to respond on the Request for Industry Feedback is not being extended in this Notice.

Finally, a number of commenters asked that the Agencies hold a public hearing on the proposals following the close of the written comment period. One commenter also asked that the effective date of any final form changes be delayed until plan years beginning

on or after January 1, 2020. In the Department's view, both requests are premature in the context of a decision whether to extend the public comment period on the proposals. It is not clear at this time that a public hearing will necessarily contribute to the decision-making process by clarifying one or more significant issues affecting the proposal, but the Agencies will be in a better position to evaluate that issue after receiving the public comments on the proposals. Similarly, the issue of the effective date of final form changes is better addressed in a final notice of form revisions after the Agencies have had the benefit of public input on the proposals and have decided upon the final form changes and regulatory amendments that will be adopted.

The Internal Revenue Service and the Pension Benefit Guaranty Corporation have agreed to this extension of the comment period for purposes of portions of the Notice of Proposed Forms Revision that address annual reporting requirements under the Internal Revenue Code and Title IV of ERISA.

Phyllis C. Borzi,

Assistant Secretary, Employee Benefits, Security Administration, Department of Labor.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R09-OAR-2016-0305; FRL-9952-81-Region 9]

Approval of California Air Plan Revisions, Ventura County Air Pollution Control District; Prevention of Significant Deterioration

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve revisions to the Ventura County Air Pollution Control District (VCAPCD or District) portion of the California State Implementation Plan (SIP). The State of California (State) is required under the Clean Air Act (CAA or Act) to adopt and implement a SIP-approved Prevention of Significant Deterioration (PSD) permit program. These proposed SIP revisions would incorporate a PSD rule for the VCAPCD into the SIP to establish a PSD permit program for pre-construction review of certain new and modified major stationary sources in attainment and unclassifiable areas within the District. We are taking public comments on this proposal and plan to follow with a final action following consideration of the public comments received.

DATES: Any comments must arrive by October 24, 2016.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R09-OAR-2016-0305 at <http://www.regulations.gov>, or via email to R9airpermits@epa.gov. For comments submitted at [Regulations.gov](http://www.Regulations.gov), follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from [Regulations.gov](http://www.Regulations.gov). For either manner of submission, the EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or

other file sharing system). For additional submission methods, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section. For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <http://www2.epa.gov/dockets/commenting-epa-dockets>.

FOR FURTHER INFORMATION CONTACT: Ya-Ting (Sheila) Tsai, EPA Region IX, (415) 972-3328, Tsai.Ya-Ting@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document, "we," "us" and "our" refer to the EPA.

Table of Contents

- I. The State's Submittal
 - A. What rules did the State submit?
 - B. Are there other versions of these rules?
 - C. What is the purpose of the submitted rule actions?
- II. The EPA's Evaluation and Action
 - A. How is the EPA evaluating the rule actions?
 - B. Do the rules meet the evaluation criteria?
 - C. Transfer of Existing Permits Issued by the EPA and Program Implementation
 - D. Public Comment and Proposed Action
- III. Incorporation by Reference
- IV. Statutory and Executive Order Reviews

I. The State's Submittal

A. What rules did the State submit?

Table 1 lists the rules addressed by this proposal with the dates on which they were revised or repealed by the local air agency and the dates of the corresponding SIP submittals to the EPA by the California Air Resources Board (CARB). Through these submittals, CARB is requesting revisions to the SIP to incorporate the PSD program for the VCAPCD into the SIP. The CARB's submittal of March 11, 2016 requested the EPA's approval of VCAPCD Rule 26.13 into the SIP, and its submittal dated August 23, 2011 requested that the EPA remove VCAPCD Rule 26.10 from the SIP.

TABLE 1—SUBMITTED RULE ACTIONS

Rule No.	Rule title	Action	Action date	Submitted date
26.10	New Source Review—Prevention of Significant Deterioration	Repealed	6/28/2011	8/23/2011
26.13	New Source Review—Prevention of Significant Deterioration (PSD)	Revised	11/10/2015	3/11/2016

On April 19, 2016, the EPA determined that the March 11, 2016 CARB submittal requesting approval of VCAPCD Rule 26.13 into the SIP met the completeness criteria in 40 CFR part 51 Appendix V, which must be met before formal EPA review. On February

23, 2012, the CARB submittal requesting the removal of VCAPCD Rule 26.10 from the SIP was deemed by operation of law to meet the completeness criteria in 40 CFR part 51 Appendix V.

B. Are there other versions of these rules?

The EPA approved Rule 26.10, New Source Review—Prevention of Significant Deterioration into the VCAPCD portion of the California SIP