

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

■ **Par. 8.** Section 301.6109–4 is amended by revising paragraphs (b)(2)(ii) and (iii), (b)(3), and (c) to read as follows:

**§ 301.6109–4 IRS truncated taxpayer identification numbers.**

\* \* \* \* \*

(b) \* \* \*  
(2) \* \* \*

(ii) A TTIN may not be used on a statement or document if a statute, regulation, other guidance published in the Internal Revenue Bulletin, form, or instructions, specifically requires use of a SSN, ITIN, ATIN, or EIN and does not specifically state that the taxpayer identifying number may be truncated. For example, a TTIN may not be used on a Form W–8ECI or Form W–8IMY because the forms and/or form instructions specifically prescribe use of an SSN, EIN, or ITIN for the U.S. taxpayer identification number.

(iii) A TTIN may not be used on any return, statement, or other document that is required to be filed with or furnished to the Internal Revenue Service or the Social Security Administration in the case of forms required to be filed with the Social Security Administration under the internal revenue laws.

\* \* \* \* \*

(3) *Examples.* The provisions of this paragraph (b) are illustrated by the following examples:

(i) *Example 1.* Pursuant to section 6051(d) and § 31.6051–2(a) of this chapter, Employer files the Social Security Administration copy of Employee’s Form W–2, Wage and Tax Statement, with the Social Security Administration. Employer may not truncate any identifying number on the Social Security Administration copy. Pursuant to section 6051(a) and § 31.6051–1(a)(1)(i) of this chapter, Employer furnishes copies of Form W–2 to Employee. There are no applicable statutes, regulations, other published guidance, forms, or instructions that prohibit use of a TTIN on Form W–2, and § 31.6051–1(a)(1)(i) specifically permits truncating employees’ SSNs. Accordingly, Employer may truncate Employee’s SSN to appear in the form of a TTIN on copies of Form W–2 furnished to Employee. Employer may not truncate its own EIN on copies of Form W–2 furnished to Employee.

(ii) *Example 2.* On April 5, year 1, Donor contributes a used car with a blue book value of \$1100 to Charitable Organization. On April 20, year 1, Charitable Organization sends Donor copies B and C of the Form 1098–C as a contemporaneous written acknowledgement of the \$1100 contribution as required by section 170(f)(12). In late-February, year 2, Charitable Organization prepares and files copy A of Form 1098–C with the IRS, reporting Donor’s donation of a qualified vehicle in year 1. Charitable

Organization may truncate Donor’s SSN to appear in the form of a TTIN in the Donor’s Identification Number box on copies B and C of the Form 1098–C because copies B and C of the Form 1098–C are documents required by the Internal Revenue Code and regulations to be furnished to another person; there are no applicable statutes, regulations, other published guidance, forms or instructions that prohibit the use of a TTIN on those copies; and there are no applicable statutes, regulations, other published guidance, forms, or instructions that specifically require use of an SSN or other identifying number on those copies. Charitable Organization may not truncate its own EIN on copies B and C of the Form 1098–C because a person cannot truncate its own taxpayer identifying number on any statement or other document the person furnishes to another person. Charitable Organization may not truncate any identifying number on copy A of the Form 1098–C because copy A is required to be filed with the IRS.

(c) *Applicability date.* This section is applicable to returns, statements and other documents required to be filed or furnished after December 31, 2018.

**Kirsten Wielobob,**

*Deputy Commissioner for Services and Enforcement.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA–R07–OAR–2017–0208; FRL–9967–92–Region 7]

### Approval of Implementation Plans; State of Iowa; Elements of the Infrastructure SIP Requirements for the 2010 Nitrogen Dioxide National Ambient Air Quality Standard (NAAQS)

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

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve elements of a State Implementation Plan (SIP) submission, and an amended SIP submission from the State of Iowa for the 2010 Nitrogen Dioxide (NO<sub>2</sub>) National Ambient Air Quality Standard (NAAQS). Infrastructure SIPs address the applicable requirements of Clean Air Act (CAA) section 110, which requires that each state adopt and submit a SIP for the implementation, maintenance, and enforcement of each new or revised NAAQS promulgated by the EPA. These SIPs are commonly referred to as “infrastructure” SIPs. The infrastructure requirements are designed to ensure that

the structural components of each state’s air quality management program are adequate to meet the state’s responsibilities under the CAA.

In the “Rules and Regulations” section of this **Federal Register**, we are approving the state’s SIP revisions as a direct final rule without a prior proposed rule. If we receive no adverse comment, we will not take further action on this proposed rule.

**DATES:** Comments must be received on or before October 20, 2017.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R07–OAR–2017–0208, to <https://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. 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, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www2.epa.gov/dockets/commenting-epa-dockets>.

**FOR FURTHER INFORMATION CONTACT:** Heather Hamilton, Air Planning and Development Branch, U.S. Environmental Protection Agency, Region 7, 11201 Renner Boulevard, Lenexa, KS 66219 at (913) 551–7039, or by email at [hamilton.heather@epa.gov](mailto:hamilton.heather@epa.gov).

**SUPPLEMENTARY INFORMATION:** This document proposes to take direct final action on Iowa’s infrastructure SIP submissions for the 2010 NO<sub>2</sub> NAAQS. We have published a direct final rule approving the State’s SIP revision(s) in the “Rules and Regulations” section of this **Federal Register**, because we view this as a noncontroversial action and anticipate no relevant adverse comment. We have explained our reasons for this action in the preamble to the direct final rule. A detailed Technical Support Document (TSD) is included in this rulemaking docket to address the following: A description of Clean Air Act section 110(a)(1) and (2)

infrastructure SIPs; the applicable elements under sections 110(a)(1) and (2); EPA's approach to the review of infrastructure SIP submissions, and EPA's evaluation of how Iowa addressed the relevant elements of sections 110(a)(1) and (2). If we receive no adverse comment, we will not take further action on this proposed rule. If we receive adverse comment, we will withdraw the direct final rule and it will not take effect. We would address all public comments in any subsequent final rule based on this proposed rule. We do not intend to institute a second comment period on this action. Any parties interested in commenting must do so at this time. For further information, please see the information provided in the **ADDRESSES** section of this document.

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

Environmental protection, Air pollution control, Incorporation by reference, Intergovernmental relations, Nitrogen dioxide, Reporting and recordkeeping requirements.

Dated: September 8, 2017.

**Cathy Stepp,**

*Acting Regional Administrator, Region 7.*

[FR Doc. 2017-19936 Filed 9-19-17; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R07-OAR-2017-0477; FRL-9967-94-Region 7]

#### Approval of Nebraska Air Quality Implementation Plans; Infrastructure SIP Requirements for the 2010 Nitrogen Dioxide and Sulfur Dioxide and the 2012 Fine Particulate Matter National Ambient Air Quality Standards

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

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve elements of a State Implementation Plan (SIP) submission from the State of Nebraska addressing the applicable requirements of Clean Air Act (CAA) section 110 for the 2010 Nitrogen Dioxide (NO<sub>2</sub>) and Sulfur Dioxide (SO<sub>2</sub>) National Ambient Air Quality Standards (NAAQS), and the 2012 Fine Particulate Matter (PM<sub>2.5</sub>) NAAQS, which requires that each state adopt and submit a SIP to support implementation, maintenance, and enforcement of each new or revised NAAQS promulgated by

EPA. These SIPs are commonly referred to as "infrastructure" SIPs. The infrastructure requirements are designed to ensure that the structural components of each state's air quality management program are adequate to meet the state's responsibilities under the CAA. EPA is proposing approval of the infrastructure submissions as meeting the applicable requirements of CAA section 110, for all three submittals. EPA is proposing to approve elements of the 2010 NO<sub>2</sub> and SO<sub>2</sub> infrastructure SIP submissions from the State of Nebraska received on February 7, 2013, and August 22, 2013, respectively. EPA is also proposing to approve the 2012 PM<sub>2.5</sub> infrastructure submittal received on February 22, 2016. In the "Rules and Regulations" section of this **Federal Register**, we are approving the state's SIP revisions as a direct final rule without a prior proposed rule. If we receive no adverse comment, we will not take further action on this proposed rule.

**DATES:** Comments must be received by October 20, 2017.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R07-OAR-2017-0477, to <https://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. 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, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www2.epa.gov/dockets/commenting-epa-dockets>.

**FOR FURTHER INFORMATION CONTACT:** Mr. Gregory Crable, Environmental Protection Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219 at (913) 551-7391, or by email at [crable.gregory@epa.gov](mailto:crable.gregory@epa.gov).

**SUPPLEMENTARY INFORMATION:** This document proposes to take action on the 2010 NO<sub>2</sub> and SO<sub>2</sub> NAAQS and the

2012 PM<sub>2.5</sub> NAAQS Infrastructure SIP submittals. We have published a direct final rule approving the State's SIP revision (s) in the "Rules and Regulations" section of this **Federal Register**, because we view this as a noncontroversial action and anticipate no relevant adverse comment. We have explained our reasons for this action in the preamble to the direct final rule. If we receive no adverse comment, we will not take further action on this proposed rule. If we receive adverse comment, we will withdraw the direct final rule and it will not take effect. We would address all public comments in any subsequent final rule based on this proposed rule. We do not intend to institute a second comment period on this action. Any parties interested in commenting must do so at this time. For further information, please see the information provided in the **ADDRESSES** section of this document.

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

Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Dated: September 8, 2017.

**Cathy Stepp,**

*Acting Regional Administrator, Region 7.*

[FR Doc. 2017-19934 Filed 9-19-17; 8:45 am]

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## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 300

[Docket No. 170616568-7568-01]

**RIN 0648-BG93**

#### International Fisheries; Western and Central Pacific Fisheries for Highly Migratory Species; Fishing Limits in Purse Seine Fisheries for 2017

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Proposed rule; request for comments.

**SUMMARY:** NMFS seeks comments on this proposed rule issued under authority of the Western and Central Pacific Fisheries Convention Implementation Act (WCPFC Implementation Act). The proposed rule