

the instructions issued with respect thereto. \* \* \*

\* \* \* \* \*

#### § 53.6071–1 [Amended]

■ **Par. 4.** Section 53.6071–1 is amended by:

■ 1. Redesignating paragraph (i) as paragraph (j).

■ 2. Adding new paragraphs (i) and (j)(3).

The additions read as follows:

#### § 53.6071–1 Time for filing returns.

\* \* \* \* \*

(i) *Taxes under section 4960, 4966, 4967, or 4968.* A person (including a governmental entity) required by § 53.6011–1(b) to file a return for a tax imposed by section 4960(a), 4966(a), 4967(a), or 4968(a) in a taxable year must file the Form 4720 on or before the 15th day of the fifth month after the end of the person's taxable year (or, if the person has not established a taxable year for Federal income tax purposes, the person's annual accounting period).

(j) \* \* \*

(3) Paragraph (i) of this section applies on and after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

**Kirsten Wielobob,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2018–24285 Filed 11–5–18; 4:15 pm]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA–R08–OAR–2018–0606; FRL–9986–09–Region 8]

#### Approval and Promulgation of Air Quality Implementation Plans; Wyoming; Revisions to Regional Haze State Implementation Plan; Revisions to Regional Haze Federal Implementation Plan

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

**ACTION:** Proposed rule; extension of comment period.

**SUMMARY:** On October 11, 2018, the Environmental Protection Agency (EPA) published in the **Federal Register** a proposed rule pertaining to revisions to the regional haze State Implementation Plan (SIP) and Federal Implementation Plan (FIP) for Wyoming and requested comments by November 13, 2018. The EPA is extending the comment period

for the proposed rule until December 10, 2018.

**DATES:** Written comments must be received on or before December 10, 2018.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R08–OAR–2018–0606, to the Federal Rulemaking Portal: <https://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from [www.regulations.gov](https://www.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 <http://www.epa.gov/dockets/commenting-epa-dockets>.

**Docket:** All documents in the docket are listed in the [www.regulations.gov](https://www.regulations.gov) index. Although listed in the index, some information is not publicly available, *e.g.*, CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available either electronically in [www.regulations.gov](https://www.regulations.gov) or in hard copy at the Air Program, Environmental Protection Agency (EPA), Region 8, 1595 Wynkoop Street, Denver, Colorado 80202–1129. The EPA requests that, if at all possible, you contact the individual listed in the **FOR FURTHER INFORMATION CONTACT** section to view the hard copy of the docket. You may view the hard copy of the docket Monday through Friday, 8:00 a.m. to 4:00 p.m., excluding federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Jaslyn Dobrahner, Air Program, EPA, Region 8, Mailcode 8P–AR, 1595 Wynkoop Street, Denver, Colorado, 80202–1129, (303) 312–6252, [dobrahner.jaslyn@epa.gov](mailto:dobrahner.jaslyn@epa.gov).

**SUPPLEMENTARY INFORMATION:** Throughout this document wherever

“we,” “us,” or “our” is used, we mean the EPA.

On October 11, 2018 (83 FR 51403), we published in the **Federal Register** a proposed rule pertaining to revisions to the regional haze SIP and FIP for Wyoming and requested comment by November 13, 2018. Specifically, the SIP revisions modify the sulfur dioxide (SO<sub>2</sub>) emissions reporting requirements for Laramie River Station Units 1 and 2. The revisions to the FIP revise the nitrogen oxides (NO<sub>x</sub>) best available retrofit technology (BART) emission limits for Laramie River Units 1–3 and establish a SO<sub>2</sub> emission limit averaged annually across both Laramie River Station Units 1 and 2.

We received a request from several organizations to extend the comment period and, in response, we are extending the comment period to December 10, 2018.<sup>1</sup>

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

Environmental protection, Air pollution control, Incorporation by reference, Intergovernmental relations, Nitrogen dioxide, Particulate matter, Sulfur oxides.

**Authority:** 42 U.S.C. 7401 *et seq.*

Dated: November 2, 2018.

**Douglas Benevento,**

*Regional Administrator, Region 8.*

[FR Doc. 2018–24366 Filed 11–6–18; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA–R08–OAR–2018–0607; FRL–9986–03–Region 8]

#### Approval and Promulgation of Air Quality Implementation Plans; Wyoming; Revisions to Regional Haze State Implementation Plan

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

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve a source-specific revision to the Wyoming State Implementation Plan (SIP) that provides an alternative to Best Available Retrofit Technology (BART) for Unit 3 at the Naughton Power Plant (“the SIP revision”) that is owned and operated by PacifiCorp. The EPA proposes to find that the BART alternative for Naughton Unit 3 would provide greater reasonable progress toward natural visibility

<sup>1</sup> A copy of the letter requesting the extension appears in the docket for this action.