DEPARTMENT OF THE TREASURY
Internal Revenue Service

26 CFR Part 1

Net Investment Income Tax

CFR Correction

In Title 26 of the Code of Federal Regulations, Part 1 (§1.1401 to 1.1550), revised as of April 1, 2018, on page 76, in §1.1411–4, paragraph (d)(4)(i)(C) Example 2, paragraph (i), the second sentence is reinstated to read as follows:

§1.1411–4 Definition of net investment income.

(d) * * * * * 
(4) * * * 
(i) * * * 
(C) * * *

Example 2. Installment sale. (i) * * * B and C, unmarried individuals, each own a 40% interest in PRS and both materially participate in the activities of PRS for all relevant years. * * * 
* * * * * 

[FR Doc. 2019–06256 Filed 3–28–19; 8:45 am]

BILLING CODE 1301–00–D

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52


Air Plane Approval; Connecticut; Motor Vehicle Inspection and Maintenance Program Certification

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving the motor vehicle inspection and maintenance (I/M) program certifications contained within State Implementation Plan (SIP) revisions submitted by the State of Connecticut. The SIP revisions are for the Greater Connecticut and the Connecticut portion of the New York–Northern New Jersey–Long Island, NY–NJ–CT moderate ozone nonattainment areas under the 2008 ozone National Ambient Air Quality Standard (NAAQS). The intended effect of this action is to approve Connecticut’s motor vehicle I/M program certifications. This action is being taken in accordance with the Clean Air Act.

DATES: This rule is effective on April 29, 2019.

ADDRESSES: EPA has established a docket for this action under Docket Identification No. EPA–R01–OAR–2016–0168. All documents in the docket are listed on the https://www.regulations.gov website. Although listed in the index, some information is not 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 at https://www.regulations.gov or at the U.S. Environmental Protection Agency, EPA Region 1 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.

FOR FURTHER INFORMATION CONTACT: Elizabeth Hubbard, Air Quality Unit, U.S. Environmental Protection Agency, EPA Region 1, 5 Post Office Square—Suite 100 (Mail Code OEP05–2, Boston, MA 02109–3912; (617) 918–1614; hubbard.elizabeth@epa.gov.

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

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I. Background and Purpose

On February 1, 2019 (84 FR 1015), EPA published a Notice of Proposed Rulemaking (NPRM) for the State of Connecticut. The NPRM proposed approval of the motor vehicle I/M program certifications for the Greater Connecticut and the Connecticut portion of the New York–Northern New Jersey–Long Island, NY–NJ–CT moderate ozone nonattainment areas. Formal SIP revisions were submitted by the State of Connecticut on January 17, 2017, and August 8, 2017, in part to meet the requirements for moderate nonattainment areas under the 2008 NAAQS. Other specific requirements of Connecticut’s SIP revisions for the 2008 ozone NAAQS were listed in the NPRM and were addressed in separate actions. The rationale for EPA’s proposed action on the State’s I/M certifications is explained in the NPRM and will not be restated here. No public comments were received on the NPRM.

II. Final Action

EPA is approving the motor vehicle I/M program certifications as a revision to the Connecticut SIP for the Greater Connecticut and the Connecticut portion of the New York–Northern New Jersey–Long Island, NY–NJ–CT moderate ozone nonattainment areas.

III. Statutory and Executive Order Reviews

Under the Clean Air Act, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA’s role is to approve state choices, provided that they meet the criteria of the Clean Air Act. Accordingly, this action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action: • Is not a significant regulatory action subject to review by the Office of Management and Budget under Executive Orders 12866 (58 FR 51735,