

In light of *Loving*, the IRS is prohibited from regulating tax return preparers and, therefore, the Treasury Department and the IRS are withdrawing the proposed regulations.

#### Drafting Information

The principal author of this notice is Mark Shurtliff of the Office of Associate Chief Counsel (Procedure and Administration). However, other personnel from the Treasury Department and the IRS participated in its development.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Withdrawal of Proposed Amendments to the Regulations

Under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG-124791-11) that was published in the **Federal Register** on February 15, 2012 (77 FR 8753), is withdrawn.

Frank J. Bisignano,  
Chief Executive Officer.

[FR Doc. 2025-21581 Filed 11-26-25; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Parts 52 and 70

[EPA-R07-OAR-2025-2830; FRL-13059-01-R7]

#### Air Plan Approval; Missouri; Reporting Emission Data, Emission Fees, and Process Information

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

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing approval of revisions to the Missouri State Implementation Plan (SIP), and Operating Permits Program related to Reporting Emission Data, Emission Fees, and Process Information. The revisions set emission fees and a base fee for calendar years 2025–2028 and beyond, add 1-Bromopropane to the category 1 Hazardous Air Pollutant list in table 1, update two publication dates for material that is incorporated by reference and make minor administrative changes to the rule. These revisions do not impact the stringency of the SIP or have an adverse effect on air quality. The EPA’s proposed approval of this rule revision is being done in accordance with the requirements of the Clean Air Act (CAA).

**DATES:** Comments must be received on or before December 29, 2025.

**ADDRESSES:** You may send comments, identified by Docket ID No. EPA-R07-OAR-2025-2830 to <https://www.regulations.gov>. Follow the online instructions for submitting comments.

**Instructions:** All submissions received must include the Docket ID No. for this rulemaking. Comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided. For detailed instructions on sending comments and additional information on the rulemaking process, see the “Written Comments” heading of the **SUPPLEMENTARY INFORMATION** section of this document.

#### FOR FURTHER INFORMATION CONTACT:

Steven Brown, Environmental Protection Agency, Region 7 Office, Air Quality Planning Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219; telephone number: (913) 551-7718; email address: [brown.steven@epa.gov](mailto:brown.steven@epa.gov).

#### SUPPLEMENTARY INFORMATION:

Throughout this document “we,” “us,” and “our” refer to the EPA.

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#### I. Written Comments

Submit your comments, identified by Docket ID No. EPA-R07-OAR-2025-2830, at <https://www.regulations.gov>. 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://www.epa.gov/dockets/commenting-epa-dockets>.

#### II. What is being addressed in this document?

The EPA is proposing to approve revisions to the Missouri SIP and title V Operating Permits Program, 10–6.110 “Reporting Emission Data, Emission Fees, and Process Information,” submitted to the EPA on March 19, 2025. The amendments to this rule set emission fees and a base fee for calendar years 2025–2028 and beyond, add 1-Bromopropane to the category 1 Hazardous Air Pollutant list in table 1, update two publication dates for material that is incorporated by reference, and make minor administrative changes to the rule. The EPA proposes to find that these revisions meet the requirements of the CAA, do not impact the stringency of the SIP, and do not adversely impact air quality. The full text of the rule revisions can be found in the State submittal included in this docket.

#### III. Have the requirements for approval of a SIP revision been met?

The State submission has met the public notice requirements for SIP submissions in accordance with 40 CFR 51.102. The submission also satisfied the completeness criteria of 40 CFR part 51, appendix V. The State provided public notice on this SIP revision and related amendments to their Title V Operating Permits Program, from July 15, 2024, to September 5, 2024, and held a public hearing on August 29, 2024. The state of Missouri received one supporting comment during the public comment period on 10 CSR 10–6.110. The revision meets the substantive SIP requirements of the CAA, including section 110 and implementing regulations and is consistent with applicable EPA requirements in title V of the CAA and 40 CFR part 70.

#### IV. What action is the EPA taking?

The EPA is proposing to amend the Missouri SIP by approving the State’s request to revise 10 CSR 10–6.110 “Reporting Emission Data, Emission Fees, and Process Information.” The EPA’s proposed action approves these amendments as part of the SIP, except for subsection (3)(A), which is not included in the SIP. However, the entire rule revision is being submitted for inclusion in the Missouri Title V program. These revisions update the emissions fee for permitted sources in subsection (3)(A) and the emission reporting years in table 4 of section (4)(B), as set by Missouri statute. Specifically, section (3)(A) revises the emission fees section, which is approved under the Operating Permits

Program only and is not being proposed to be approved in the Missouri SIP. The revised emission fees section updates the emissions fee for permitted sources as set by Missouri statute per ton of air pollution emitted annually for calendar years 2025–2028 and beyond and is effective January 1, 2026.

We are processing this as a proposed action because we are soliciting comments on this proposed action. Final rulemaking will occur after consideration of any comments.

**V. Incorporation by Reference**

In this document, the EPA is proposing to include regulatory text in an EPA final rule that includes incorporation by reference. In accordance with requirements of 1 CFR 51.5, the EPA is proposing to finalize the incorporation by reference of the Missouri rule 10 CSR 10–6.110 discussed in section II. of this preamble and as set forth below in the proposed amendments to 40 CFR part 52. The purpose of this state regulation is to provide procedures for reporting emission related information and establishing emission fees for the purpose of state air resource planning. The EPA has made, and will continue to make, these materials generally available through <https://www.regulations.gov> and at the EPA Region 7 Office (please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section of this preamble for more information).

**VI. Statutory and Executive Order Reviews**

Under the CAA, the Administrator is required to approve a SIP submission that complies with the provisions of the CAA 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 CAA. 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, October 4, 1993);
  - Is not subject to Executive Order 14192 (90 FR 9065, February 6, 2025) because State Implementation Plan actions are exempt from review under Executive Order 12866;
  - Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
  - Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
  - Does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104–4);
  - Does not have federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
  - Is not subject to Executive Order 13045 (62 FR 19885, April 23, 1997) because it approves a state program;
  - Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001); and
  - Is not subject to requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the CAA.
- In addition, the SIP is not approved to apply on any Indian reservation land or in any other area where EPA or an Indian Tribe has demonstrated that a Tribe has jurisdiction. In those areas of Indian country, the rule does not have

Tribal implications and will not impose substantial direct costs on Tribal governments or preempt Tribal law as specified by Executive Order 13175 (65 FR 67249, November 9, 2000).

**List of Subjects**

*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.

*40 CFR Part 70*

Environmental protection, Administrative practice and procedure, Air pollution control, Intergovernmental relations, Operating permits, Reporting and recordkeeping requirements.

Dated: November 17, 2025.

**James Macy,**

*Regional Administrator, Region 7.*

For the reasons stated in the preamble, the EPA proposes to amend 40 CFR parts 52 and 70 as set forth below:

**PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS**

- 1. The authority citation for part 52 continues to read as follows:

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

**Subpart AA—Missouri**

- 2. In § 52.1320, the table in paragraph (c) is amended by revising the entry “10–6.110” to read as follows:

**§ 52.1320 Identification of plan.**

*	*	*	*	*
(c)	*	*	*	*

**EPA-APPROVED MISSOURI REGULATIONS**

Missouri citation	Title	State effective date	EPA approval date	Explanation
<b>Missouri Department of Natural Resources</b>				
*	*	*	*	*
<b>Chapter 6—Air Quality Standards, Definitions, Sampling and Reference Methods, and Air Pollution Control Regulations for the State of Missouri</b>				
*	*	*	*	*

EPA-APPROVED MISSOURI REGULATIONS—Continued

Missouri citation	Title	State effective date	EPA approval date	Explanation
10–6.110 .....	Reporting Emission Data, Emission Fees, and Process Information.	1/1/2026	[Date of publication of the final rule in the <b>Federal Register</b> ], 90 FR [Federal Register page where the document begins of the final rule].	Subsection (3)(A) is not being approved in the SIP.
*	*	*	*	*

\* \* \* \* \*

**PART 70—STATE OPERATING PERMIT PROGRAMS**

■ 3. The authority citation for part 70 continues to read as follows:

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

■ 4. Appendix A to part 70 is amended by adding paragraph (kk) under “Missouri” to read as follows:

**Appendix A to Part 70—Approval Status of State and Local Operating Permits Programs**

\* \* \* \* \*

**Missouri**

\* \* \* \* \*

(kk) The Missouri Department of Natural Resources submitted revisions to Missouri rule 10 CSR 10–6.110, “Reporting Emission Data, Emission Fees, and Process Information” on March 19, 2025. The state effective date is January 1, 2026. This revision is effective [date 60 days after date of publication of the final rule in the **Federal Register**].

\* \* \* \* \*

[FR Doc. 2025–21346 Filed 11–26–25; 8:45 am]

BILLING CODE 6560–50–P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[EPA–R03–OAR–2025–0226; FRL–13007–01–R3]

**Air Plan Approval; Virginia; Repeal of Existing Stationary Source Regulations**

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

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve a state implementation plan (SIP) revision (Revision B23) submitted by the Commonwealth of Virginia. The revision seeks to remove two existing stationary sources regulations, emission standards for petroleum refinery operations and emissions standards for

large appliance coating application systems, from Virginia’s SIP as there are no longer any applicable sources in Virginia. This action is being taken under the Clean Air Act (CAA).

**DATES:** Written comments must be received on or before December 29, 2025.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R03–OAR–2025–0226 at [www.regulations.gov](http://www.regulations.gov), or via email to [gordon.mike@epa.gov](mailto:gordon.mike@epa.gov). For comments submitted at [Regulations.gov](http://Regulations.gov), follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from [Regulations.gov](http://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 [www.epa.gov/dockets/commenting-epa-dockets](http://www.epa.gov/dockets/commenting-epa-dockets).

**FOR FURTHER INFORMATION CONTACT:** Sarah McCabe, Planning & Implementation Branch (3AD30), Air & Radiation Division, U.S. Environmental Protection Agency, Region III, 1600 John F Kennedy Boulevard, Philadelphia, Pennsylvania 19103. The telephone number is (215) 814–5786. Ms. McCabe can also be reached via electronic mail at [mccabe.sarah@epa.gov](mailto:mccabe.sarah@epa.gov).

**SUPPLEMENTARY INFORMATION:** On December 20, 2024, the Virginia Department of Environmental Quality (VADEQ) submitted Revision B23 to its SIP. The revision seeks to repeal Article 11, Emission Standards for Petroleum Refinery Operations (9VAC5–40–1340 through 5–40–1510), and Article 26, Emissions Standards for Large Appliance Coating Application Systems (9VAC5–40–3560 through 5–40–3700) from existing stationary source regulations in the Virginia SIP, as there are no longer any facilities within the state subject to the regulations. Virginia has already repealed the regulations from the Virginia Administrative Code (VAC).

**I. Background**

The CAA mandates that the EPA set national ambient air quality standards (NAAQS) for criteria pollutants, which are ozone and related photochemical oxidants, carbon monoxide, lead, nitrogen oxides, particulate matter, and sulfur oxides. The CAA also requires the EPA to periodically review the relevant scientific information and the standards and revise them, if appropriate, to ensure that the standards provide the requisite protection for public health and the environment. The CAA requires states to develop a general plan to attain and maintain the standards in all areas of the country and a specific plan to attain the standards for each area designated nonattainment.

In 1972, Virginia promulgated standards on emissions from Existing Stationary Sources (9VAC5–40). The articles pertaining to this rulemaking, Articles 11 and 26, establish regulations regarding petroleum refineries and large appliance coating application systems, respectively. Article 11 was promulgated in 1972 to control emissions of criteria pollutants, such as particulate matter, sulfur dioxide, and volatile organic compounds (VOCs) as well as hydrogen sulfide. Article 26 was also promulgated in 1972 to control emissions of VOCs. The EPA adopted Article 11 and Article 26 into Virginia’s SIP on April 21, 2000 (65 FR 21315).