

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

■ Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by adding an entry in numerical order to read in part as follows:

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

Section 1.1502-13 also issued under 26 U.S.C. 1502. * * *

§ 1.1502-13 [Amended]

■ **Par. 2.** In § 1.1502-13, paragraph (c)(7)(ii), *Example 13* is removed and reserved.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: April 28, 2006.

Eric Solomon,

Acting Deputy Assistant Secretary of the Treasury.

[FR Doc. 06-4273 Filed 5-5-06; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9256]

RIN 1545-BD97

Revised Regulations Concerning Disclosure of Relative Values of Optional Forms of Benefit; Correcting Amendment

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations that were published in the **Federal Register** on Friday, March 24, 2006 (71 FR 14798) concerning content requirements applicable to explanations of qualified joint and survivor annuities and qualified preretirement survivor annuities payable under certain retirement plans.

DATES: This correction is effective March 24, 2006.

FOR FURTHER INFORMATION CONTACT: Bruce Perlin or Linda Marshall at (202) 622-6090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9256) that are the subject of this correction are under section 417 of the Internal Revenue Code.

Need for Correction

As published, (TD 9256) contains errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

■ 1. The authority for part 1 continues to read in part as follows:

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

§ 1.417(a)(3)-1 [Corrected]

■ 2. Section 1.417(a)(3)-1(c)(5)(ii)(B) is amended by removing the language “Similarly, a participant is entitled” and adding the language “Similarly, if a participant is entitled”.

Guy R. Traynor,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 06-4270 Filed 5-5-06; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[EPA-R03-OAR-2006-0314; FRL-8165-2]

Approval and Promulgation of Air Quality Implementation Plans; Maryland; Amendments To Stage II Vapor Recovery at Gasoline Dispensing Facilities

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA is taking direct final action to approve revisions to the Maryland State Implementation Plan (SIP). The revisions clarify system testing and reporting requirements for gasoline dispensing facilities that are currently required to implement Stage II Vapor Recovery. EPA is proposing to approve these revisions in accordance with the requirements of the Clean Air Act (CAA).

DATES: This rule is effective on July 7, 2006 without further notice, unless EPA

receives adverse written comment by June 7, 2006. If EPA receives such comments, it will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect.

ADDRESSES: Submit your comments, identified by Docket ID Number EPA-R03-OAR-2006-0314, by one of the following methods:

A. <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.

B. E-mail: morris.makeba@epa.gov
C. Mail: EPA-R03-OAR-2006-0314, Makeba Morris, Chief, Air Quality Programs Branch, Mailcode 3AP21, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

D. Hand Delivery: At the previously-listed EPA Region III address. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

Instructions: Direct your comments to Docket ID No. EPA-R03-OAR-2006-0314. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through <http://www.regulations.gov> or e-mail. The <http://www.regulations.gov> Web site is an “anonymous access” system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through <http://www.regulations.gov>, your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: All documents in the electronic docket are listed in the

<http://www.regulations.gov> index. 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 either electronically in <http://www.regulations.gov> or in hard copy during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at the Maryland Department of the Environment, 1800 Washington Boulevard, Suite 705, Baltimore, Maryland 21230.

FOR FURTHER INFORMATION CONTACT: Catherine L. Magliocchetti, (215) 814-2174, or by e-mail at magliocchetti.catherine@epa.gov.

SUPPLEMENTARY INFORMATION: This section is organized as follows:

What Action Is EPA Taking?

What Are the CAA Requirements For Stage II Programs?

What Revisions Did Maryland Make to Its Stage II rule?

Why is EPA Approving Maryland's Revised Stage II rule?

I. What Action Is EPA Taking?

EPA is proposing to approve Maryland's Amendments to Regulations .04 and .07 under COMAR 26.11.24 Stage II Vapor Recovery at Gasoline Dispensing Facilities, and incorporate these changes into the Maryland SIP. The amendments were proposed by the Maryland Secretary of the Environment on December 10, 2004, went to public hearing on January 11, 2005, were adopted on January 26, 2005, finalized on February 18, 2005 and became effective on February 28, 2005. The Maryland Department of the Environment submitted these amendments (Revision #05-02) to EPA as a SIP revision on March 15, 2005.

II. What Are the CAA Requirements For Stage II Programs?

The 1990 Clean Air Act required states to develop regulations requiring Stage II Vapor Recovery in severe and serious ozone nonattainment areas. Stage II is the control of gasoline vapors when dispensing gasoline into vehicle fuel tanks. This program was implemented in Maryland in January 1993, with a requirement for system installation at service stations owned by oil companies that had a monthly throughput of 10,000 gallons or more, and for other dispensing facilities with

a monthly throughput of 50,000 gallons or more. Maryland's Stage II regulations were submitted as a SIP revision to EPA on January 18, 1993, and approved by EPA on June 9, 1993 (54 FR 29730). Maryland submitted revisions to these regulations as a SIP revision on May 23, 2002, which were approved by EPA on May 7, 2003 (68 FR 24363).

III. What Revisions Did Maryland Make To its Stage II Rule?

The Amendments to Regulations .04 and .07 under COMAR 26.11.24 that are the subject of this rulemaking will:

- (1) Clarify that the Healy Stage II system does not require a liquid blockage test because the vacuum assist pump is located at the storage tank;
- (2) Delete the requirement to test the automatic shutoff mechanism each month because it is observed or inspected daily similar to all other Stage II approved equipment;
- (3) Clarify that test failures are to be reported to the Department within 5 days; and
- (4) Require a facility to notify the Department at least 5 days before performing a test and that the test results be submitted to the Department within 45 days.

IV. Why Is EPA Approving Maryland's Revised Stage II Rule?

EPA has reviewed the revisions to Regulations .04 and .07 under COMAR 26.11.24 and has determined that the revisions continue to meet the requirements for states to have approved Stage II Vapor Recovery Systems. In addition, the revisions strengthen the SIP by providing additional clarification for testing and reporting requirements to the Department.

V. Final Action

EPA is approving the revisions to Maryland's Stage II regulations submitted to EPA on March 15, 2005. EPA is publishing this rule without prior proposal because the Agency views this as a noncontroversial amendment and anticipates no adverse comment. However, in the "Proposed Rules" section of today's **Federal Register**, EPA is publishing a separate document that will serve as the proposal to approve the SIP revision if adverse comments are filed. This rule will be effective on July 7, 2006 without further notice unless EPA receives adverse comment by June 7, 2006. If EPA receives adverse comment, EPA will publish a timely withdrawal in the **Federal Register** informing the public that the rule will not take effect. EPA will address all public comments in a subsequent final rule based on the

proposed rule. EPA will not institute a second comment period on this action. Any parties interested in commenting must do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment.

VI. Statutory and Executive Order Reviews

A. General Requirements

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a "significant regulatory action" and therefore is not subject to review by the Office of Management and Budget. For this reason, this action is also not subject to Executive Order 13211, "Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use" (66 FR 28355, May 22, 2001). This action merely approves state law as meeting Federal requirements and imposes no additional requirements beyond those imposed by state law. Accordingly, the Administrator certifies that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). Because this rule approves pre-existing requirements under state law and does not impose any additional enforceable duty beyond that required by state law, it 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). This rule also does not have tribal implications because it will not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes, as specified by Executive Order 13175 (65 FR 67249, November 9, 2000). This action also does not have Federalism implications because it does not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999). This action merely approves a state rule implementing a Federal requirement, and does not alter the relationship or the distribution of power and responsibilities established

in the Clean Air Act. This rule also is not subject to Executive Order 13045 “Protection of Children from Environmental Health Risks and Safety Risks” (62 FR 19885, April 23, 1997), because it is not economically significant.

In reviewing SIP submissions, EPA’s role is to approve state choices, provided that they meet the criteria of the Clean Air Act. In this context, in the absence of a prior existing requirement for the State to use voluntary consensus standards (VCS), EPA has no authority to disapprove a SIP submission for failure to use VCS. It would thus be inconsistent with applicable law for EPA, when it reviews a SIP submission, to use VCS in place of a SIP submission that otherwise satisfies the provisions of the Clean Air Act. Thus, the requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) do not apply. This rule does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

B. Submission to Congress and the Comptroller General

The Congressional Review Act, 5 U.S.C. 801 *et seq.*, as added by the Small

Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. EPA will submit a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the **Federal Register**. This rule is not a “major rule”; as defined by 5 U.S.C. 804(2).

C. Petitions for Judicial Review

Under section 307(b)(1) of the Clean Air Act, petitions for judicial review of this approval of Maryland’s Amendments to Stage II Vapor Recovery Regulations must be filed in the United States Court of Appeals for the appropriate circuit by July 7, 2006. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. This action may not

be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Intergovernmental relations, Ozone, Reporting and recordkeeping requirements, Volatile organic compounds.

Dated: April 24, 2006.

Donald S. Welsh,

Regional Administrator, Region III.

■ 40 CFR part 52 is amended as follows:

PART 52—[AMENDED]

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

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

Subpart V—Maryland

■ 2. In § 52.1070, the table in paragraph (c) is amended by revising the entries for COMAR 26.11.24 to read as follows:

§ 52.1070 Identification of plan.

* * * * *
(c) * * *

EPA-APPROVED REGULATIONS IN THE MARYLAND SIP

Code of Maryland administrative regulations (COMAR) citation	Title/subject	State effective date	EPA approval date	Additional explanation/citation at 40 CFR § 52.1100
* * * * *				
26.11.24 Stage II Vapor Recovery at Gasoline Dispensing Facilities				
* * * * *				
26.11.24.04	Testing Requirements	2/28/05	5/8/06 [Insert page number where the document begins]	*
* * * * *				
26.11.24.07	Recordkeeping and Reporting Requirements	2/28/05	5/8/06 [Insert page number where the document begins]	*
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 [FR Doc. 06-4199 Filed 5-5-06; 8:45 am]
 BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 80

[EPA-HQ-OAR-2005-0170; FRL-8167-5]

Regulation of Fuels and Fuel Additives: Removal of Reformulated Gasoline Oxygen Content Requirement

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final Rule.

SUMMARY: In the Energy Policy Act of 2005 (Energy Policy Act), Congress amended section 211(k) of the Clean Air Act (CAA) to remove the oxygen content requirement for reformulated gasoline (RFG). On February 22, 2006, EPA published a direct final rule to amend regulations to remove the oxygen content standard and associated compliance requirements from the RFG regulations. We stated in the direct final rule that if EPA received adverse comment, we would publish a timely withdrawal of the provisions on which

we received adverse comment and address the adverse comments in a subsequent final rule based on a parallel notice of proposed rulemaking also published on February 22, 2006. We received adverse comment on the amendments to remove the oxygen content standard in the direct final rule. As a result, in a separate action we are withdrawing those amendments from the direct final rule. This final action addresses the adverse comments we received and finalizes the removal of the oxygen content standard and associated compliance requirements from the RFG regulations.

DATES: This final rule is effective on May 5, 2006.

ADDRESSES: EPA has established a docket for this action under Docket ID No. EPA-HQ-OAR-2005-0170. All documents in the docket are listed on the <http://www.regulations.gov> Web site. 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, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are

available either electronically through <http://www.regulations.gov> or in hard copy at the Air and Radiation Docket, EPA/DC, EPA West, Room B102, 1301 Constitution Ave., NW., Washington, DC. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566-1744, and the telephone number for the Air and Radiation Docket is (202) 566-1742.

FOR FURTHER INFORMATION CONTACT: Marilyn Bennett, Transportation and Regional Programs Division, Office of Transportation and Air Quality (6406J), Environmental Protection Agency, 1200 Pennsylvania Avenue, NW., Washington, DC 20460; telephone number: (202) 343-9624; fax number: (202) 343-2803; e-mail address: Bennett.marilyn@epa.gov.

SUPPLEMENTARY INFORMATION:

I. General Information

A. Does This Action Apply to Me?

Entities potentially affected by this action include those involved with the production and importation of reformulated gasoline motor fuel. Regulated categories and entities affected by this action include:

Category	NAICS codes ^a	SIC codes ^b	Examples of potentially regulated parties
Industry	324110	2911	Petroleum Refiners, Importers. Gasoline Marketers and Distributors.
Industry	422710	5171	
Industry	422720	5172	
Industry	484220	4212	Gasoline Carriers.
Industry	484230	4213	

^aNorth American Industry Classification System (NAICS).
^bStandard Industrial Classification (SIC) system code.

This table is not intended to be exhaustive, but rather provides a guide for readers regarding entities likely to be regulated by this action. This table lists the types of entities that EPA is now aware could be potentially regulated by this action. Other types of entities not listed in the table could also be regulated. To determine whether your entity is regulated by this action, you should carefully examine the applicability criteria of part 80, subparts D, E and F of title 40 of the Code of Federal Regulations. If you have any question regarding applicability of this action to a particular entity, consult the person in the preceding **FOR FURTHER INFORMATION CONTACT** section above.

B. Outline of This Preamble

- I. General Information
- II. Direct Final Rule/Notice of Proposed Rulemaking

- III. Response to Comments and Discussion
- IV. Conclusion
- V. Action
- VI. Statutory and Executive Order Reviews
- VII. Statutory Provisions and Legal Authority

II. Direct Final Rule/Notice of Proposed Rulemaking

In the Energy Policy Act, Congress amended section 211(k) of the CAA to remove the 2.0 weight percent oxygen content requirement for RFG.¹ Congress specified that the effective date for the removal of the oxygen content requirement in the CAA is 270 days from enactment of the Energy Policy Act for gasoline sold in all states except California.² To be consistent with the

¹Energy Policy Act of 2005, Public Law No. 109-58 (HR6), section 1504(a), 119 STAT 594, 1076-1077 (2005).

²Congress removed the oxygen content requirement in CAA section 211(k) for California gasoline effective upon enactment of the Energy

current CAA section 211(k), on February 22, 2006, EPA published a direct final rule designed to remove the oxygen content standard and associated compliance requirements from the RFG regulations in 40 CFR part 80, effective on May 5, 2006 (270 days from enactment of the Energy Policy Act).³ 71

Policy Act. In a direct final rule published on February 22, 2006, EPA removed the oxygen content requirement from the RFG regulations for California gasoline, effective April 24, 2006. 71 FR 8965. Thus, this rule does not address California requirements.

³The direct final rule also amended the regulations at 40 CFR part 80 to revise a prohibition against commingling ethanol-blended VOC-controlled RFG with non-ethanol-blended VOC-controlled RFG, and implemented a provision of the Energy Policy Act which allows retailers to commingle ethanol-blended RFG with non-ethanol-blended RFG under certain limited circumstances. Energy Policy Act of 2005, Public Law 109-58 (HR6), section 1513, 119 STAT 594, 1088-1090 (2005). We did not receive adverse comment on the