

authority delegated to the Commissioner of Food and Drugs, 21 CFR part 860 is amended as follows:

**PART 860—MEDICAL DEVICE CLASSIFICATION PROCEDURES**

■ 1. The authority citation for 21 CFR part 860 continues to read as follows:

**Authority:** 21 U.S.C. 360c, 360d, 360e, 360i, 360j, 371, 374.

■ 2. Revise § 860.123(b)(1) to read as follows:

**§ 860.123 Reclassification petition: Content and form.**

\* \* \* \* \*

(b) \* \* \*

(1) For devices regulated by the Center for Devices and Radiological Health, addressed to the Food and Drug Administration, Center for Devices and Radiological Health, Regulations Staff, 10903 New Hampshire Ave., Bldg. 66, Rm. 4438, Silver Spring, MD 20993-0002; for devices regulated by the Center for Biologics Evaluation and Research, addressed to the Food and Drug Administration, Center for Biologics Evaluation and Research, Document Control Center, 10903 New Hampshire Ave., Bldg. 71, Rm. G112, Silver Spring, MD 20993-0002; for devices regulated by the Center for Drug Evaluation and Research, addressed to the Food and Drug Administration, Center for Drug Evaluation and Research, Central Document Control Room, 5901-B Ammendale Rd., Beltsville, MD 20705-1266, as applicable.

\* \* \* \* \*

Dated: December 18, 2014.

**Leslie Kux,**  
Associate Commissioner for Policy.

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9707]

RIN 1545-BM08

**Filing of Form 5472**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations concerning the manner of filing Form 5472, “Information Return of a 25% Foreign-Owned U.S.

Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business.” The final regulations affect certain 25-percent foreign-owned domestic corporations and certain foreign corporations that are engaged in a trade or business in the United States that are required to file Form 5472.

**DATES:** *Effective date:* These regulations are effective on December 24, 2014.

*Applicability date:* For dates of applicability, see §§ 1.6038A-1(n)(2) and (n)(3) and 1.6038A-2(g).

**FOR FURTHER INFORMATION CONTACT:** Anand Desai at (202) 317-6939 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

On June 6, 2014, the Department of the Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking (REG-114942-14) in the **Federal Register** (79 FR 32687, 2014-26 IRB 1117) under sections 6038A and 6038C of the Internal Revenue Code (Code) (proposed regulations). The proposed regulations proposed removing a provision for timely filing Form 5472 separately from an income tax return that is untimely filed (“untimely filed return provision”). As a result, Form 5472 would be required to be filed in all cases only with the filer’s income tax return for the taxable year by the due date (including extensions) of that return. No public hearing was requested or held. The Treasury Department and the IRS received two written comments on the proposed regulations, which are available at [www.regulations.gov](http://www.regulations.gov). After consideration of the comments, this Treasury decision adopts the proposed regulations, without substantive change, as final regulations.

**Summary of Comments**

One comment recommended that the “untimely filed return provision” be retained because the IRS may not timely receive the information required by Form 5472 if the untimely filed return provision is removed. The comment also recommended conforming changes to permit the filing of Form 5471, “Information Return of U.S. Persons With Respect to Certain Foreign Corporations,” and Form 8865, “Return of U.S. Persons With Respect to Certain Foreign Partnerships,” separately from an income tax return that is untimely filed.

The Treasury Department and the IRS decline to adopt this comment. The Treasury Department and the IRS have determined that tax administration generally is more efficient when forms

(for example, Form 5471, Form 5472, and Form 8865) are filed with the filer’s timely filed income tax return.

The second comment addressed issues unrelated to the proposed regulatory change. The final regulations do not incorporate the suggestions contained in this comment, which are outside the scope of the proposed regulations.

**Special Analyses**

It has been determined that these regulations are not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding this regulation was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

**Drafting Information**

The principal author of these regulations is Anand Desai, Office of Associate Chief Counsel (International). However, other personnel from the Treasury Department and the IRS participated in their development.

**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 continues to read in part as follows:

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

■ **Par. 2.** Section 1.6038A-1 is amended by revising the third sentence of, and adding a new fourth sentence to, paragraph (n)(2), and adding a third sentence to paragraph (n)(3), to read as follows:

**§ 1.6038A-1 General requirements and definitions.**

\* \* \* \* \*

(n) \* \* \*

(2) *Section 1.6038A-2.* \* \* \* Section 1.6038A-2(d) applies for taxable years ending on or after June 10, 2011. For taxable years ending on or after June 10, 2011, but before December 24, 2014, see § 1.6038A-2(e) as contained in 26 CFR part 1 revised as of April 1, 2014. \* \* \*

(3) *Section 1.6038A-4.* \* \* \* For taxable years ending before December 24, 2014, see § 1.6038A-4(a)(1) as contained in 26 CFR part 1 revised as of April 1, 2014.

\* \* \* \* \*

#### § 1.6038A-2 [Amended]

■ **Par. 3.** Section 1.6038A-2 is amended by:

- 1. Removing paragraph (e).
- 2. Redesignating paragraphs (f), (g), and (h) as paragraphs (e), (f), and (g), respectively.

■ **Par. 4.** Section 1.6038A-4 is amended by revising paragraph (a)(1) to read as follows:

#### § 1.6038A-4 Monetary penalty.

(a) \* \* \*

(1) *In general.* If a reporting corporation fails to furnish the information described in § 1.6038A-2 within the time and manner prescribed in § 1.6038A-2(d), fails to maintain or cause another to maintain records as required by § 1.6038A-3, or (in the case of records maintained outside the United States) fails to meet the non-U.S. record maintenance requirements within the applicable time prescribed in § 1.6038A-3(f), a penalty of \$10,000 shall be assessed for each taxable year with respect to which such failure occurs. The filing of a substantially incomplete Form 5472 constitutes a failure to file Form 5472. Where, however, the information described in § 1.6038A-2(b)(3) through (5) is not required to be reported, a Form 5472 filed without such information is not a substantially incomplete Form 5472.

\* \* \* \* \*

#### John Dalrymple,

*Deputy Commissioner for Services and Enforcement.*

Approved: December 8, 2014.

#### Mark J. Mazur,

*Assistant Secretary for the Treasury (Tax Policy).*

[FR Doc. 2014-30200 Filed 12-23-14; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 81

[EPA-HQ-OAR-2013-0694, FRL-9920-83-Region 4]

#### Identification of Nonattainment Classification and Deadlines for Submission of State Implementation Plan (SIP) Provisions for the 1997 Fine Particle (PM<sub>2.5</sub>) National Ambient Air Quality Standards (NAAQS) and 2006 PM<sub>2.5</sub> NAAQS; Correcting Amendment

**AGENCY:** Environmental Protection Agency.

**ACTION:** Final rule; correcting amendment.

**SUMMARY:** On June 2, 2014, the Environmental Protection Agency (EPA) published a final rule in the **Federal Register** updating the Code of Federal Regulations (CFR) concerning the designations of areas for air quality planning purposes for the 1997 and 2006 PM<sub>2.5</sub> National Ambient Air Quality Standards (NAAQS) nonattainment areas. This correcting amendment corrects errors in the regulatory text of EPA's June 2, 2014, final rule related to the designations of the Macon, Georgia, and Rome, Georgia, areas for the 1997 Annual PM<sub>2.5</sub> NAAQS.

**DATES:** This final rule is effective December 24, 2014.

**ADDRESSES:** Copies of the documentation used in the action being corrected are available for inspection during normal business hours at the following location: U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30, excluding federal holidays.

**FOR FURTHER INFORMATION CONTACT:** For further general information on this correcting amendment, contact Tiereny Bell, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960. Ms. Bell may be reached by phone at (404) 562-9088 or via electronic mail at [bell.tiereny@epa.gov](mailto:bell.tiereny@epa.gov).

**SUPPLEMENTARY INFORMATION:** This action corrects inadvertent errors in a rulemaking entitled "Identification of Nonattainment Classification and Deadlines for Submission of State Implementation Plan (SIP) Provisions for the 1997 Fine Particle (PM<sub>2.5</sub>)

National Ambient Air Quality Standard (NAAQS) and 2006 PM<sub>2.5</sub> NAAQS" related to the designations of areas for air quality planning purposes for the 1997 and 2006 PM<sub>2.5</sub> NAAQS nonattainment areas published on June 2, 2014. See 79 FR 31566. In EPA's June 2, 2014, final rulemaking, EPA incorrectly identified "Rome, Georgia: Floyd County" as a nonattainment area in the regulatory table in 40 CFR 81.311 listing area designations for the 1997 Annual PM<sub>2.5</sub> NAAQS in the State of Georgia. EPA took final action on May 14, 2014 (effective June 13, 2014), to redesignate the Rome, Georgia PM<sub>2.5</sub> nonattainment area (Rome Area) as attainment for the 1997 Annual PM<sub>2.5</sub> NAAQS. See 79 FR 27493. The Rome Area is comprised of Floyd County in Georgia. In addition, in EPA's June 2, 2014, final rulemaking, EPA incorrectly identified "Macon, Georgia: Bibb County and Monroe County (part)" as a nonattainment area in the regulatory table in 40 CFR 81.311 listing area designations for the 1997 Annual PM<sub>2.5</sub> NAAQS in the State of Georgia. EPA took final action on May 13, 2014 (effective June 12, 2014), to redesignate the Macon, Georgia PM<sub>2.5</sub> nonattainment area (Macon Area) as attainment for the 1997 Annual PM<sub>2.5</sub> NAAQS. See 79 FR 27193. The Macon Area is comprised of Bibb County and a portion of Monroe County in Georgia. Today, EPA is correcting the inadvertent errors in EPA's June 2, 2014, rulemaking by changing the regulatory table in 40 CFR 81.311 to reflect that EPA has redesignated the Rome and Macon Areas as attainment for the 1997 Annual PM<sub>2.5</sub> NAAQS.

EPA has determined that today's action falls under the "good cause" exemption in section 553(b)(3)(B) of the Administrative Procedure Act (APA) which, upon finding "good cause," authorizes agencies to dispense with public participation where public notice and comment procedures are impracticable, unnecessary, or contrary to the public interest. Public notice and comment procedures are unnecessary for today's action because this action merely corrects the aforementioned inadvertent errors in the regulatory text and has no substantive impact on EPA's June 2, 2014, action. In addition, EPA can identify no particular reason why the public would be interested in having the opportunity to comment on this correction prior to this action being finalized because this correction action does not change or reopen EPA's redesignations of the Rome and Macon Areas for the 1997 Annual PM<sub>2.5</sub> NAAQS.