

published as final regulations in the **Federal Register**.

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#### § 1.1502–21A [Removed]

■ **Par. 5.** Section 1.1502–21A is removed.

■ **Par. 6.** Section 1.1502–22 is amended by:

- 1. Revising paragraphs (a)(2) and (3).
- 2. Adding paragraph (a)(4).

The revisions and addition read as follows:

#### § 1.1502–22 Consolidated capital gain and loss.

\* \* \* \* \*

(a) \* \* \*

(2) The consolidated net section 1231 gain for the year (determined under § 1.1502–23);

(3) The net capital loss carryovers or carrybacks to the year; and

(4) Applying the ordering rules of § 1.1502–11(b) if stock of a subsidiary is disposed of.

\* \* \* \* \*

#### § 1.1502–22A [Removed]

■ **Par. 7.** Section 1.1502–22A is removed.

#### § 1.1502–23A [Removed]

■ **Par. 8.** Section 1.1502–23A is removed.

#### § 1.1502–24 [Amended]

■ **Par. 9.** Section 1.1502–24 is amended by:

■ 1. Removing the words “Five percent” in paragraph (a)(2) and adding “The percentage limitation on the total charitable contribution deduction provided in section 170(b)(2)(A)” in its place.

■ 2. Removing “section 242,” and “§ 1.1502–25,” in paragraph (c).

### PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 10.** The authority citation for part 301 is amended by revising the entry for § 301.6402–7 to read in part as follows:

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

\* \* \* \* \*

Section 301.6402–7 also issued under 26 U.S.C. 6402(k).

\* \* \* \* \*

■ **Par. 11.** Section 301.6402–7 is amended by revising the last sentence of paragraph (g)(2)(ii) and paragraph (l) to read as follows:

**§ 301.6402–7 Claims for refund and applications for tentative carryback adjustments involving consolidated groups that include insolvent financial institutions.**

\* \* \* \* \*

(g) \* \* \*

(2) \* \* \*

(ii) \* \* \* For this purpose, the separate net operating loss of a member is determined by computing the consolidated net operating loss by reference to only the member’s items of income, gain, deduction, and loss (excluding capital gains and amounts treated as capital gains), including the member’s losses and deductions actually absorbed by the group in the consolidated return year (whether or not absorbed by the member).

\* \* \* \* \*

(l) *Effective/applicability dates.* This section applies to refunds and tentative carryback adjustments paid after December 30, 1991. However, the last sentence of paragraph (g)(2)(ii) of this section applies to separate net operating losses of members incurred in consolidated return years beginning on or after the date these regulations are published as final regulations in the **Federal Register**.

**John M. Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2015–13982 Filed 6–10–15; 8:45 am]

**BILLING CODE 4830–01–P**

### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[EPA–R07–OAR–2015–0358; FRL–9928–89–Region–7]

#### Approval and Promulgation of Air Quality Implementation Plans; Iowa; Grain Vacuuming Best Management Practices (BMPs) and Rescission Rules

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

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) proposes to approve the State Implementation Plan (SIP) revision submitted by the State of Iowa to amend Best Management Practices (BMPs) for grain vacuuming operations at Group 1 grain elevators. Additional revisions to the SIP include revised definitions, revised requirements for Department forms, and rescinding rule requirements and references for conditional permits.

**DATES:** Comments on this proposed action must be received in writing by July 13, 2015.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R07–OAR–2015–0358, by mail to Heather Hamilton, Environmental Protection

Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219. Comments may also be submitted electronically or through hand delivery/courier by following the detailed instructions in the **ADDRESSES** section of the direct final rule located in the rules section of this **Federal Register**.

#### FOR FURTHER INFORMATION CONTACT:

Heather Hamilton, Environmental Protection Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219 at (913) 551–7039, or by email at [Hamilton.heather@epa.gov](mailto:Hamilton.heather@epa.gov).

**SUPPLEMENTARY INFORMATION:** In the final rules section of this **Federal Register**, EPA is approving the state’s SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision amendment and anticipates no relevant adverse comments to this action. A detailed rationale for the approval is set forth in the Technical Support Document that is part of this rulemaking docket. If no relevant adverse comments are received in response to this action, no further activity is contemplated in relation to this action. If EPA receives relevant adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed action. EPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time. Please note that if EPA receives adverse comment on part of this rule and if that part can be severed from the remainder of the rule, EPA may adopt as final those parts of the rule that are not the subject of an adverse comment. For additional information, see the direct final rule which is located in the rules section of this **Federal Register**.

#### List of Subjects in 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.

Dated: May 28, 2015.

**Mark Hague,**

*Acting Regional Administrator, Region 7.*

[FR Doc. 2015–14088 Filed 6–10–15; 8:45 am]

**BILLING CODE 6560–50–P**