

paragraph (b) of this section. No additional extension will be allowed pursuant to § 1.6081-1(b) beyond the automatic five and one-half month extension provided by this section.

\* \* \* \* \*

(g) *Applicability date.* This section applies to applications for an automatic extension of time to file an estate or trust income tax return on or after January 30, 2020. Section 1.6081-6T (as contained in 26 CFR part 1, revised April 2019) applies to applications for an automatic extension of time to file a return before January 30, 2020.

#### § 1.6081-6T [Removed]

■ **Par. 27.** Section 1.6081-6T is removed.

■ **Par. 28.** Revise paragraphs (a), (b)(1) and (3), and (c) through (f) of § 1.6081-9 to read as follows:

#### § 1.6081-9 Automatic extension of time to file exempt or political organization returns.

(a) *In general.* An entity required to file a return on a form in the Form 990 series (Form 990, "Return of Organization Exempt From Income Tax," Form 990-BL, "Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons," Form 990-EZ, "Short Form Return of Organization Exempt From Income Tax," Form 990-PF, "Return of Private Foundation," and Form 990-T, "Exempt Organization Business Tax Return"), Form 1041-A, "U.S. Information Return-Trust Accumulation of Charitable Amounts," Form 1120-POL, "U.S. Income Tax Return for Certain Political Organizations," Form 4720, "Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code," Form 5227, "Split-Interest Trust Information Return," Form 6069, "Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction," and Form 8870, "Information Return for Transfers Associated With Certain Personal Benefit Contracts," will be allowed an automatic six-month extension of time to file the return after the date prescribed for filing if the entity files an application in accordance with paragraph (b) of this section.

(b) \* \* \*

(1) Be submitted on Form 7004, "Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns" (in the case of an extension of time to file Form 1120-POL), Form 8868, "Application for Automatic Extension of Time to File an Exempt Organization Return" (in the case of an extension of

time to file any other return listed in paragraph (a) of this section), or in any other manner as may be prescribed by the Commissioner;

\* \* \* \* \*

(3) Show the full amount properly estimated as tentative tax for the entity for the taxable year; and

\* \* \* \* \*

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the entity a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on the application for extension or to the entity's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(d) *Penalties.* See sections 6651 and 6652(c) for failure to file a return or failure to pay the amount shown as tax on the return.

(e) *Coordination with § 1.6081-1.* No extension of time will be granted under § 1.6081-1 for filing a return listed in paragraph (a) of this section until an automatic extension has been allowed pursuant to this section.

(f) *Applicability date.* This section applies to requests for extensions of time to file returns listed in paragraph (a) of this section on or after January 30, 2020. Sections 1.6081-3T and 1.6081-9T (as contained in 26 CFR part 1, revised April 2019) apply to requests for extensions before January 30, 2020.

#### § 1.6081-9T [Removed]

■ **Par. 29.** Section 1.6081-9T is removed.

### PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT THE SOURCE

■ **Par. 30.** The authority citation for part 31 continues to read in part as follows:

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

■ **Par. 31.** Revise paragraph (a)(3) and add paragraph (g) to § 31.6071(a)-1 to read as follows:

#### § 31.6071(a)-1 Time for filing returns and other documents.

(a) \* \* \*

(3) *Information returns*—(i) *General rule.* Each information return in respect of wages as defined in the Federal Insurance Contributions Act or of income tax withheld from wages as required under § 31.6051-2 must be filed on or before January 31 of the year following the calendar year for which it

is made, except that, if a tax return under § 31.6011(a)-5(a) is filed as a final return for a period ending prior to December 31, the information return must be filed on or before the last day of the first month following the period for which the tax return is filed.

(ii) *Expedited filing.* If an employer who is required to make a return pursuant to § 31.6011(a)-1 or § 31.6011(a)-4 is required to make a final return on Form 941, or a variation thereof, under § 31.6011(a)-6(a)(1) (relating to the final return for Federal Insurance Contributions Act taxes and income tax withholding from wages), the return which is required to be made under § 31.6051-2 must be filed on or before the last day of the first month following the period for which the final return is filed. The requirements set forth in this paragraph (a)(3)(ii) do not apply to employers with respect to employees whose wages are for domestic service in the private home of the employer. See § 31.6011(a)-1(a)(3).

\* \* \* \* \*

(g) *Applicability date.* This section applies to returns filed on or after January 30, 2020. Section 31.6071(a)-1T (as contained in 26 CFR part 31, revised April 2019) applies to returns filed before January 30, 2020.

#### § 31.6071(a)-1T [Removed]

■ **Par. 32.** Section 31.6071(a)-1T is removed.

Sunita Lough,

Deputy Commissioner for Services and Enforcement.

Approved: November 25, 2019.

David J. Kautter,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2020-00467 Filed 1-29-20; 8:45 am]

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### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[EPA-R08-OAR-2019-0163; FRL-10003-37-Region 8]

#### Approval and Promulgation of Implementation Plans; State of Montana; State Implementation Plan Revisions for Open Burning

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

**ACTION:** Final rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is approving a State Implementation Plan (SIP) revision submitted by the State of Montana on

May 24, 2018. The revisions remove a prohibition on the open burning of asbestos and asbestos-containing materials located in the SIP-approved Administrative Rules of Montana (ARM) Title 17, chapter 8, subchapter 6 and the similar provision in the SIP-approved Lincoln County Air Pollution Control Program. The revisions also remove a corresponding cross-reference located in SIP-approved ARM Title 17, chapter 8, subchapter 3 (concerning wood-waste burners). The EPA is taking this action pursuant to the Clean Air Act (CAA).

**DATES:** This rule is effective on March 2, 2020.

**ADDRESSES:** The EPA has established a docket for this action under Docket ID No. EPA-R08-OAR-2019-0163. All documents in the docket are listed on the <http://www.regulations.gov> website. 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 through <http://www.regulations.gov>, or please contact the person identified in the “**FOR FURTHER INFORMATION CONTACT**” section for additional availability information.

**FOR FURTHER INFORMATION CONTACT:** Crystal Ostigaard, Air and Radiation Division, EPA, Region 8, Mailcode 8ARD-IO, 1595 Wynkoop Street, Denver, Colorado, 80202-1129, (303) 312-6602, [ostigaard.crystal@epa.gov](mailto:ostigaard.crystal@epa.gov).

**SUPPLEMENTARY INFORMATION:** Throughout this document “we,” “us,” and “our” means the EPA.

## I. Background

On October 15, 2019 (84 FR 55104), the EPA proposed to approve revisions to the State of Montana’s SIP that would remove a prohibition on the open burning of asbestos and asbestos-containing materials located in the SIP-approved ARM Title 17, chapter 8, subchapter 6 (ARM located at 17.8.604(1)(w)) and the similar provision in the SIP-approved Lincoln County Air Pollution Control Program (located at 75.1.405(2)(w)). The revision would also remove a corresponding cross-reference located in SIP-approved ARM Title 17, chapter 8, subchapter 3 (concerning wood-waste burners) (reference located at 17.8.320(9)).

We received four comments on our proposed rule. Section II of this final rule provides a summary of the comments that were received and our corresponding responses.

## II. Response to Comments

*Comment:* The first commenter discusses the general physical and chemical characteristics of asbestos and the consequences to human health when inhaled. In addition, the commenter provides a brief discussion on where asbestos has been banned and that only a few developed countries, including the United States, currently have no ban. The commenter briefly mentions that the EPA has attempted to ban asbestos but has faced lawsuits against this prohibition. Additionally, the commenter provides brief information from a July 1, 2019 Reuters article that claimed that several states filed a lawsuit against the EPA to enact stricter requirements for asbestos. The commenter cites Libby, Montana as a prime example of the consequences of having asbestos in the air and provides a quote from the *Asbestos.com* website that describes Libby, Montana as “the site of one of America’s worst man-made environmental disasters.” Furthermore, the commenter reiterates that the EPA even declared a Public Health Emergency in 2008 in Libby, Montana, due to the asbestos dust from the mining of vermiculite and only recently (2018) announced a decline in clean-up efforts. The commenter concludes that the EPA should not approve the revisions.

*Response:* The EPA is concerned about the potential for adverse health effects of asbestos based on established sound scientific data indicating that asbestos is a known human carcinogen. Indeed, the Agency administers several laws and regulations pertaining to asbestos, see <https://www.epa.gov/asbestos/asbestos-laws-and-regulations>, including the CAA. For example, the CAA requires that the EPA establish national emission standards for hazardous air pollutants (NESHAP), including asbestos. To that end, asbestos was one of the first hazardous air pollutants regulated under the air toxics program, currently found at 40 CFR part 61, subpart M. That regulation has been amended several times, see <https://www.epa.gov/stationary-sources-air-pollution/asbestos-national-emission-standards-hazardous-air-pollutants>. Nevertheless, while the commenter raises concerns with asbestos generally and with asbestos mining in Libby, Montana, specifically, the comment does not identify any material issues pertaining to the EPA’s review of a SIP revision under the National Ambient Air Quality Standards (NAAQS) program. Accordingly, the EPA is finalizing its approval of Montana’s SIP revision. The EPA notes, nonetheless,

that Montana is not removing the burning prohibitions from state law and this action does not exempt any sources from compliance with the national emission standards for asbestos in Subpart M.

*Comment:* The second commenter discusses the general health effects of asbestos reported from the World Health Organization and that, even though the NESHAP have in place regulations on burning of asbestos materials, the EPA should have as many regulations as possible to discourage burning of this material. Additionally, the commenter discusses that the safety of the City of Libby, neighboring states, and the nation of Canada should have been considered to verify that these populations were protected from harmful asbestos particulates. Furthermore, the commenter mentions that particles from asbestos will not remain as air pollution but could contaminate local water systems (lakes, rivers, reservoirs, and groundwater). The commenter concludes that the EPA should reject the revisions.

*Response:* As discussed above, asbestos is regulated under several EPA-administered laws and regulations, including the CAA’s air toxics program. The NESHAP regulates hazardous air pollutants (HAPs), which are pollutants that are known or suspected to cause cancer or other serious health effects; to that end, EPA has established national emission standards for asbestos and certain asbestos-containing materials in 40 CFR part 61, subpart M. Nevertheless, the comment does not identify any CAA provisions that the commenter believes either the EPA or the State failed to address with respect to interstate emissions, international emissions, or water pollution, nor does the comment identify any material issues pertaining to the EPA’s review of a SIP revision under the NAAQS program. Accordingly, the EPA is finalizing its approval of Montana’s SIP revision.

*Comment:* The third commenter discusses the general consequences to human health when asbestos is inhaled. The commenter also provides information from the World Health Organization and the International Labor Organization about global estimates that 125 million are exposed to asbestos each year and 107,000 workers die every year from occupational exposure to airborne asbestos, respectively. The commenter concludes that the EPA should not approve the revisions.

*Response:* As discussed above, the EPA is concerned about the potential health risks associated with asbestos

and administers several laws and regulations pertaining to asbestos. Nonetheless, the comment does not identify any material issues pertaining to the EPA's review of a SIP revision under the NAAQS program. Accordingly, the EPA is finalizing its approval of Montana's SIP revision.

**Comment:** The fourth commenter briefly discusses the consequences to human health when asbestos is inhaled and provides a quote from the American Cancer Society that the U.S. Occupational Health and Safety Administration estimates that over a million American employees in construction and general industries face asbestos exposure on the job. Additionally, the commenter provides a quote from an article discussion on mesothelioma settlements that the mass asbestos exposure from the vermiculite mines in Libby resulted in two payouts: (1) 2011, \$43 million settlement covering more than 1,300 miners and their estates; and, (2) 2017, \$25 million settlement to more than 1,000 people. The commenter concludes that the State of Montana and the EPA are not concerned with the dangers of asbestos, nor the consequences on public health; therefore, the EPA should not approve the revisions.

**Response:** As discussed above, the EPA is concerned about the potential health risks associated with asbestos and administers several laws and regulations pertaining to asbestos. Nonetheless, the comment does not identify any material issues pertaining to the EPA's review of a SIP revision under the NAAQS program. Accordingly, the EPA is finalizing its approval of Montana's SIP revision.

### III. Final Action

We are finalizing our approval of the following revisions to the Montana SIP that were submitted on May 24, 2018: (1) Removal of ARM 17.8.604(1)(w); (2) removal of the reference to ARM 17.8.604(1)(w) in ARM 17.8.320(9); and (3) removal of 75.1.405(2)(w) in the Lincoln County Air Pollution Control Program.

### IV. Incorporation by Reference

In this document, the EPA is finalizing regulatory text that includes incorporation by reference. In accordance with requirements of 1 CFR 51.5, the EPA is finalizing the incorporation by reference of the SIP amendments described in Section I and III of this preamble. The EPA has made, and will continue to make, these materials generally available through [www.regulations.gov](http://www.regulations.gov) and at the EPA Region 8 Office (please contact the

person identified in the **FOR FURTHER INFORMATION CONTACT** section of this preamble for more information). Therefore, these materials have been approved by the EPA for inclusion in the State implementation plan, have been incorporated by reference by the EPA into that plan, are fully federally enforceable under sections 110 and 113 of the CAA as of the effective date of the final rulemaking of the EPA's approval, and will be incorporated by reference in the next update to the SIP compilation.<sup>1</sup>

### V. Statutory and Executive Order Reviews

Under the CAA, 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, the 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, October 4, 1993) and 13563 (76 FR 3821, January 21, 2011);
- Is not an Executive Order 13771 (82 FR 9339, February 2, 2017) regulatory action because SIP approvals are exempted 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, 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 an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
- 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; and

- Does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

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).

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 action 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**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This action is not a "major rule" as defined by 5 U.S.C. 804(2).

Under section 307(b)(1) of the Clean Air Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by March 30, 2020. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this action 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, Carbon monoxide, Greenhouse gases, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

<sup>1</sup> 62 FR 27968 (May 22, 1997).

Dated: December 31, 2019.

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

§ 52.1370 Identification of plan.

Debra Thomas,

Acting Regional Administrator, Region 8.

40 CFR part 52 is amended as follows:

## PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

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

### Subpart BB—Montana

■ 2. In § 52.1370, the table in paragraph (c) is amended by revising the entries for “17.8.320,” “17.8.604,” and “1660 Resolution.”

The revisions read as follows:

State citation	Rule title	State effective date	EPA final rule date	Final rule citation	Comments
17.8.320 .....	Wood-waste Burners	.....	1/30/2020	[Insert <b>Federal Register</b> citation].	Removed (1)(w).
17.8.604 .....	Materials Prohibited from Open Burning.	.....	1/30/2020	[Insert <b>Federal Register</b> citation].	Removed cross-reference to ARM17.8.604(1)(w).
1660 Resolution .....	Lincoln County Health and Environment Regulations.	.....	1/30/2020	[Insert <b>Federal Register</b> citation].	Removed 75.1.405(2)(w).

\* \* \* \* \*

[FR Doc. 2020–00196 Filed 1–29–20; 8:45 am]

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## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### 42 CFR Part 81

[Docket Number CDC–2019–0050; NIOSH–329]

RIN 0920–AA74

### Guidelines for Determining the Probability of Causation Under the Energy Employees Occupational Illness Compensation Program Act of 2000; Technical Amendments

**AGENCY:** Centers for Disease Control and Prevention, HHS.

**ACTION:** Final rule.

**SUMMARY:** In August 2019, the Department of Health and Human Services (HHS) published an interim final rule to revise its regulations to update references to the International Classification of Disease (ICD) codes from ICD–9–CM to ICD–10–CM, and remove outdated references to chronic lymphocytic leukemia from Energy Employees Occupational Illness Compensation Program regulations. These technical amendments have no effect on the cancer eligibility requirement under the Program because all cancer types are eligible to receive a

dose reconstruction from NIOSH. Thus, no eligible claimant will be adversely impacted by the rulemaking finalized in this document.

**DATES:** This rule is effective on January 30, 2020.

**FOR FURTHER INFORMATION CONTACT:** Rachel Weiss, Program Analyst; 1090 Tuscolum Ave., MS: C–48, Cincinnati, OH 45226; telephone (855) 818–1629 (this is a toll-free number); email [NIOSHregs@cdc.gov](mailto:NIOSHregs@cdc.gov).

### SUPPLEMENTARY INFORMATION:

#### I. Public Participation

Interested persons or organizations were invited to participate in this rulemaking by submitting written views, arguments, recommendations, and data. Comments were invited on any topic related to this rulemaking.

HHS received one public comment for this rulemaking from a professional organization of health physicists.

#### II. Review by the Advisory Board on Radiation and Worker Health

As discussed in the August 2019 interim final rule (84 FR 37587), the Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA) <sup>1</sup> requires that HHS obtain a review by of that rulemaking the Advisory Board on Radiation and Worker Health. The Board conducted its review and submitted a letter to the

docket stating its concurrence with the interim final rule as published.

### III. Background

As described in the August 2019 interim final rule, EEOICPA was established to provide financial compensation and prospective medical benefits to employees for illness caused by exposure to radiation, beryllium, silica, and toxic substances during their employment at facilities of the Department of Energy, its predecessor agencies, and certain of its contractors and vendors. It is administered by the Department of Labor's Office of Workers' Compensation Programs (OWCP) with radiation dose reconstructions for claims involving radiogenic cancers provided by CDC's National Institute for Occupational Safety and Health (NIOSH). HHS regulations in 42 CFR part 81 govern the NIOSH dose reconstructions.

### IV. Summary of Final Rule

In the August 2019 interim final rule, HHS updated the International Classification of Disease (ICD) codes required to identify specific cancer types used in determining the likelihood that an individual's cancer is associated with workplace radiation exposures using a number of factors, including the radiation doses estimated by NIOSH. Both the public commenter and the Board concurred with updating

<sup>1</sup> 42 U.S.C. 7384n(c).