

■ **Par 4.** Section 1.987–9 is amended by revising paragraphs (b)(5) and (6) to read as follows:

§ 1.987–9 Recordkeeping requirements.

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(b) * * *

(5) The amount of assets and liabilities transferred by the owner to the section 987 QBU determined in the functional currency of the owner and the section 987 QBU (to the extent those amounts are taken into account in applying § 1.987–4 or § 1.987–5).

(6) The amount of assets and liabilities transferred by the section 987 QBU to the owner determined in the functional currency of the owner and the section 987 QBU (to the extent those amounts are taken into account in applying § 1.987–4 or § 1.987–5).

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■ **Par 5.** Section 1.987–15 is amended by adding paragraph (e) to read as follows:

§ 1.987–15 Applicability date.

* * * * *

(e) *Recurring transfer group election.* Sections 1.987–2(f), 1.987–4(d)(10)(ii)(D), and 1.987–9(b)(5) and (6) apply to taxable years beginning after [DATE OF PUBLICATION OF THE FINAL RULE IN THE **FEDERAL REGISTER**].

Douglas W. O'Donnell,
Deputy Commissioner.

[FR Doc. 2024–28371 Filed 12–10–24; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R09–OAR–2024–0417; FRL–12279–01–R9]

Air Plan Conditional Approval; California; Bay Area Air Quality Management District

Correction

In Proposed Rule document 2024–27518 beginning on page 94633 in the issue of Friday, November 29th, 2024, make the following correction:

On page 94633, in the first column, in the **DATES** section, in the second line, “December 30, 2025” should read “December 30, 2024”.

[FR Doc. C1–2024–27518 Filed 12–10–24; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 81

[EPA–R03–OAR–2024–0316; FRL–11777–01–R3]

Air Plan Approval; Pennsylvania; Redesignation of the Allegheny County Nonattainment Area to Attainment and Approval of the Area's Maintenance Plan for the 2010 1-Hour Primary Sulfur Dioxide National Ambient Air Quality Standard

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve a state implementation plan (SIP) revision and redesignation request submitted on November 14, 2023, by the Pennsylvania Department of Environmental Protection (PADEP) on behalf of the Allegheny County Health Department (ACHD). The SIP revision asks the EPA to redesignate the Allegheny County, Pennsylvania area from nonattainment to attainment for the 2010 1-hour primary sulfur dioxide (SO₂) national ambient air quality standard (NAAQS). The revision also asks the EPA to approve into the SIP Allegheny County's maintenance plan for the 2010 1-hour primary SO₂ standard for the Allegheny County area. This action is being taken under the Clean Air Act (CAA).

DATES: Written comments must be received on or before January 10, 2025.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R03–OAR–2024–0316 at www.regulations.gov, or via email to talley.david@epa.gov. For comments submitted at Regulations.gov, follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from 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.

FOR FURTHER INFORMATION CONTACT:

Philip McGuire, 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) 814–2251. Mr. McGuire can also be reached via electronic mail at m McGuire.philip@epa.gov.

SUPPLEMENTARY INFORMATION:

I. Background

A. Nonattainment Designation

On June 22, 2010, the EPA revised the primary SO₂ NAAQS, establishing a new 1-hour primary standard of 75 parts per billion (ppb).¹ Under the EPA's regulations at title 40 of the Code of Federal Regulations (CFR) part 50, the 2010 1-hour SO₂ NAAQS is met at a monitoring site when the 3-year average of the annual 99th percentile of daily maximum 1-hour average concentrations is less than or equal to 75 ppb (based on the rounding convention in 40 CFR part 50, appendix T).² Ambient air quality monitoring data for the 3-year period must meet a data completeness requirement. A year meets data completeness requirements when all four quarters are complete, and a quarter is complete when at least 75 percent of the sampling days for each quarter have complete data. A sampling day has complete data if 75 percent of the hourly concentration values, including State-flagged data affected by exceptional events which have been approved for exclusion by the Administrator, are reported.³

Upon promulgation of a new or revised NAAQS, the CAA requires the EPA to designate as nonattainment any area that does not meet (or that contributes to ambient air quality in a nearby area that does not meet) the NAAQS.⁴ On August 5, 2013, the EPA designated a portion of Allegheny County, Pennsylvania (hereafter the “Allegheny County NAA”), as nonattainment for the 2010 1-hour primary SO₂ NAAQS, effective October

¹ 75 FR 35520, June 22, 2010.

² 40 CFR 50.17.

³ 40 CFR part 50, appendix T, section 3(b).

⁴ CAA section 107(d)(1)(A)(i).