#### § 267.113

final closure of the facility. The schedule must include, at a minimum, the total time required to close each hazardous waste management unit and the time required for intervening closure activities that allow tracking of progress of partial or final closure.

- (7) For facilities that use trust funds to establish financial assurance under §267.143 and that are expected to close prior to the expiration of the permit, an estimate of the expected year of final closure.
- (c) You may submit a written notification to the Director for a permit modification to amend the closure plan at any time prior to the notification of partial or final closure of the facility, following the applicable procedures in 40 CFR 124 211.
- (1) Events leading to a change in the closure plan, and therefore requiring a modification, may include:
- (i) A change in the operating plan or facility design;
- (ii) A change in the expected year of closure, if applicable: or
- (iii) In conducting partial or final closure activities, an unexpected event requiring a modification of the approved closure plan.
- (2) The written notification or request must include a copy of the amended closure plan for review or approval by the Director. The Director will approve, disapprove, or modify this amended plan in accordance with the procedures in 40 CFR 124.211 and 270.320.
- (d) Notification before final closure. (1) You must notify the Director in writing at least 45 days before the date that you expect to begin final closure of a treatment or storage tank, container storage area, or containment building.
- (2) The date when you "expect to begin closure" must be no later than 30 days after the date that any hazardous waste management unit receives the known final volume of hazardous wastes.
- (3) If your facility's permit is terminated, or if you are otherwise ordered, by judicial decree or final order under section 3008 of RCRA, to cease receiving hazardous wastes or to close, then the requirements of this paragraph (d) do not apply. However, you must close

the facility following the deadlines established in § 267.115.

### § 267.113 Will the public have the opportunity to comment on the plan?

- (a) The Director will provide you and the public, when the draft standardized permit is public noticed, the opportunity to submit written comments on the plan and to the draft permit as allowed by 40 CFR 124.208. The Director will also, in response to a request or a his/her own discretion, hold a public hearing whenever such a hearing might clarify one or more issues concerning the closure plan, and the permit.
- (b) The Director will give public notice of the hearing 30 days before it occurs. Public notice of the hearing may be given at the same time as notice of the opportunity for the public to submit written comments, and the two notices may be combined.

### § 267.114 [Reserved]

### § 267.115 After I stop operating, how long until I must close?

- (a) Within 90 days after the final volume of hazardous waste is sent to a unit, you must treat or remove from the unit all hazardous wastes following the approved closure plan.
- (b) You must complete final closure activities in accordance with the approved closure plan within 180 days after the final volume of hazardous wastes is sent to the unit. The Director may approve an extension of 180 days to the closure period if you comply with all applicable requirements for requesting a modification to the permit and demonstrate that:
- (1) The final closure activities will take longer than 180 days to complete due to circumstances beyond your control, excluding ground water contamination; and
- (2) You have taken and will continue to take all steps to prevent threats to human health and the environment from the unclosed, but not operating hazardous waste management unit or facility, including compliance with all applicable permit requirements.
- (3) The demonstration must be made at least 30 days prior to the expiration of the initial 180-day period.

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(c) Nothing in this section precludes you from removing hazardous wastes and decontaminating or dismantling equipment in accordance with the approved final closure plan at any time before or after notification of final closure.

## § 267.116 What must I do with contaminated equipment, structure, and

You must properly dispose of or decontaminate all contaminated equipment, structures, and soils during the partial and final closure periods. By removing any hazardous wastes or hazardous constituents during partial and final closure, you may become a generator of hazardous waste and must handle that waste following all applicable requirements of 40 CFR part 262.

#### § 267.117 How do I certify closure?

Within 60 days of the completion of final closure of each unit under a part 270 subpart J standardized permit, you must submit to the Director, by registered mail, a certification that each hazardous waste management unit or facility, as applicable, has been closed following the specifications in the closure plan. Both you and an independent registered professional engineer must sign the certification. You must furnish documentation supporting the independent registered professional engineer's certification to the Director upon request until he releases you from the financial assurance requirements for closure under §267.143(i).

## Subpart H—Financial Requirements

# § 267.140 Who must comply with this subpart, and briefly, what do they have to do?

- (a) The regulations in this subpart apply to owners and operators who treat or store hazardous waste under a standardized permit, except as provided in §267.1(b), or §267.140(d) below.
  - (b) The owner or operator must:
- (1) Prepare a closure cost estimate as required in § 267.142;
- (2) Demonstrate financial assurance for closure as required in §267.143; and
- (3) Demonstrate financial assurance for liability as required in §267.147.

- (c) The owner or operator must notify the Regional Administrator if the owner or operator is named as a debtor in a bankruptcy proceeding under Title 11 (Bankruptcy), U.S. Code (See also § 267.148).
- (d) States and the Federal government are exempt from the requirements of this subpart.

## § 267.141 Definitions of terms as used in this subpart.

- (a) Closure plan means the plan for closure prepared in accordance with the requirements of § 267.112.
- (b) Current closure cost estimate means the most recent of the estimates prepared in accordance with §267.142 (a), (b), and (c).
- (c) [Reserved]
- (d) Parent corporation means a corporation which directly owns at least 50 percent of the voting stock of the corporation which is the facility owner or operator; the latter corporation is deemed a "subsidiary" of the parent corporation.
  - (e) [Reserved]
- (f) The following terms are used in the specifications for the financial tests for closure and liability coverage. The definitions are intended to assist in the understanding of these regulations and are not intended to limit the meanings of terms in a way that conflicts with generally accepted accounting practices:

Assets means all existing and all probable future economic benefits obtained or controlled by a particular entity

Current plugging and abandonment cost estimate means the most recent of the estimates prepared in accordance with §144.62(a), (b), and (c) of this chapter.

Independently audited refers to an audit performed by an independent certified public accountant in accordance with generally accepted auditing standards.

Liabilities means probable future sacrifices of economic benefits arising from present obligations to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Tangible net worth means the tangible assets that remain after deducting liabilities; such assets would not include