

Estimated total annual reporting burden: 8333 hours. The estimated burden per respondent varies from 0 hours to 2 hours, depending on individual circumstances, with an estimated average of .011 hours.

Estimated number of respondents: 750,000.

Estimated annual frequency of responses: One time per year.

Background

Temporary regulations in the Rules and Regulations portion of this issue of the Federal Register amend the Income Tax Regulations (26 CFR part 1) relating to section 411(a)(11) and section 417. The temporary regulations contain rules relating to the notice, consent, and election requirements of those sections.

The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying.

A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the Federal Register.

Drafting Information

The principal author of these regulations is Marjorie Hoffman, Office of the Associate Chief Counsel, (Employee Benefits and Exempt

Organizations), IRS. However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be 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 1.411(a)–11 is amended by:

1. Revising paragraphs (c)(2) (ii) and (iii).
2. Adding paragraphs (c)(2) (iv) and (v) and (c)(8).

The revisions and additions read as follows:

§ 1.411(a)–11 Restriction and valuation of distributions.

[The text of proposed paragraphs (c)(2)(ii) through (c)(2)(v) and (c)(8) are the same as the text of § 1.411(a)–11T published elsewhere in this issue of the Federal Register].

Par. 3. Section 1.417(e)–1 is amended by:

1. Revising paragraph (b)(3).
2. Adding paragraph (b)(4).

The revision and addition read as follows:

§ 1.417(e)–1 Restrictions and valuations of distributions from plans subject to sections 401(a)(11) and 417.

[The text of proposed paragraphs (b) (3) and (4) is the same as the text of § 1.417(e)–1T published elsewhere in this issue of the Federal Register].

Margaret Milner Richardson,

Commissioner of Internal Revenue.

[FR Doc. 95–23264 Filed 9–15–95; 4:00 pm]

BILLING CODE 4830–01–U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 166

[CGD 94–023]

Port Access Routes: Approaches to Delaware Bay

AGENCY: Coast Guard, DOT.

ACTION: Notice of study results.

SUMMARY: The Coast Guard is publishing the results of a port access route study which evaluated the need for changes to the traffic separation scheme and precautionary area in the approaches to Delaware Bay. The study concluded that the eastern approach lanes of the traffic separation scheme should be adjusted and a two-way route for use by tug and tow traffic should be established to separate tug and tow traffic from large, inbound vessel traffic. The study also concluded that the precautionary area needed to be reconfigured to exclude shoal areas too shallow for deep draft vessels. However, the existing southeastern approach should remain as presently configured.

FOR FURTHER INFORMATION CONTACT:

LCDR Tom Flynn, Project Officer, Fifth Coast Guard District at (804) 398–6285, or Margie G. Hegy, Project Manager, Coast Guard Headquarters at (202) 267–0415.

SUPPLEMENTARY INFORMATION: A report on the study addressed in this notice is available for inspection and copying at the Marine Safety Council, U.S. Coast Guard Headquarters, room 3406, 2100 Second Street SW., Washington, DC 20593–0001, or at the Fifth Coast Guard District office, room 509, 431 Crawford Street, Portsmouth, VA 23704–5004, between the hours of 8 a.m. and 3:30 p.m., Monday through Friday, except holidays.

The Study

The Coast Guard has concluded its study of the vessel traffic separation scheme (TSS) and the precautionary area in the approaches to Delaware Bay which was announced in a notice published in the Federal Register on March 22, 1994 (59 FR 14126). The TSS is an internationally recognized routing measure intended to minimize the risk of collision by separating vessels into separate, opposing lanes of traffic. It consists of two parts and a precautionary area. The first part, or eastern approach, consists of westbound and eastbound traffic lanes, and a separation zone. The second part, or southeastern approach, consists of north-westbound and south-eastbound traffic lanes, and a separation zone.

Public Comments

The port access route study was opened primarily because of concerns, expressed by the Mariners Advisory Committee for the Bay and River Delaware, about near misses between deep-draft vessels and tugs with tows at Delaware Bay Entrance. Comments were received from vessel operators using the area, the Departments of Army,

Commerce, and Navy, and the Philadelphia Regional Port Authority.

The Coast Guard met with representatives of the Mariner's Advisory Committee for the Bay and River Delaware, the Pilots' Association for the Bay and River Delaware, and tug masters for Maritrans Towing on January 19, 1995, in Philadelphia, PA, to discuss the results of the study. They agreed that the proposed changes were needed and would improve the safety and efficiency of navigation at the Delaware Bay entrance.

Additionally, the Coast Guard discussed the results of the study at the regular meeting of the Mariner's Advisory Committee for the Bay and River Delaware held on March 9, 1995. The Committee agreed with the recommendations in this notice.

Findings and Conclusions

(a) Outbound tugs with tows routinely depart from Brandywine Channel, head on a southeasterly course past Delaware Bay Entrance Channel Lighted Buoy 8, and, in the vicinity of Delaware Bay Entrance Lighted Buoy 6, change course to a northeasterly heading. This course change occurs within the current precautionary area near the pilot area and frequently confuses operators of inbound, deep-draft vessels. Operators not familiar with the local towing practices are placed in what initially appears to be a crossing situation, then appears to be a collision situation, and then again appears to be a crossing situation. These situations occur before a pilot boards the vessel. The master of the inbound vessel must determine what options apply as the situation appears to change, while entering unfamiliar pilotage waters.

(b) The current configuration of the precautionary area includes numerous shoal areas to the north and east of the channel marked for use by deep-draft vessels. These shoals are charted and well marked with buoys. Only recreational, shallow-draft vessels can use these shoal areas. There is no navigational or safety need to include these shoals in the precautionary area.

(c) The total tonnage handled by the ports on the Delaware Bay and River between 1989 and 1992 increased 15.26 percent. The number of vessels calling on the Delaware Bay and River was at its highest in 1988 with 3,041 arrivals. The lowest number of arrivals was in 1993 with 2,579. There were 2,679 arrivals in 1994, which is an increase of 100 vessels over 1993. A trend for larger capacity vessels calling on the ports of the Delaware Bay and River is expected.

(d) The COE's Philadelphia Harbor to the Sea 45-Foot Channel Project,

scheduled to begin in fiscal year 1997 and be complete in 2003, will allow access to the Delaware Bay and River by larger, deeper-draft, bulk and containerized, cargo vessels. Traffic projections indicate that an increase in the number of vessels entering and departing the Delaware Bay can be expected. The recommended changes to the TSS would allow for safer and more efficient navigation by all vessel traffic.

(e) The Delaware River Port Authority has implemented new marketing strategies to attract new customers to the region. This should result in an increase in traffic.

(f) There were 1,015 tug and tow transits of this area in 1994. Tug and tow traffic departing Delaware Bay and bound for New York, Boston, and other northeast ports tends to hug the deeper water south and east of the shoals located off Cape May, New Jersey. The eastbound track of the traditional tug route runs parallel with the westbound lane of the eastern approach (Five Fathom Bank to Cape Henlopen Traffic Lane) of the TSS. There have been several near misses and at least one collision (T/V FAITH I (BH)) between an inbound deep-draft vessel and a departing tug with tow. That collision resulted in a discharge of approximately 150,000 gallons of unleaded gasoline. A contributing factor was the position of Delaware Bay North Approach Lighted Bell Buoy 2 (LL 1475), which marks a shallow spot with a depth of 37 feet. This buoy is located in the middle of the western terminus of the Five Fathom Bank to Cape Henlopen Traffic Lane. The northern boundary of this lane, in conjunction with the position of Delaware Bay North Approach Lighted Bell Buoy 2 (LL 1475), is often confusing to inbound traffic. The buoy is red and, thus, intended to be passed to starboard by inbound vessels. However, due to the present location of the charted boundary line, inbound vessels often mistake the buoy for a safe water buoy. This confusing situation could be eliminated by rotating the west end of the northern boundary of the TSS clockwise to the position of Delaware Bay North Approach Lighted Bell Buoy 2 (LL 1475) which would serve to better separate tug and tow traffic from inbound seagoing vessels.

(g) During the course of this study, NOAA's National Ocean Service (NOS) conducted hydrographic surveys which included the area bound by the eastern approach, portions of the precautionary area, and portions of the southeastern approach. Results of the surveys have been incorporated into the most recent editions of the charts serving the Delaware Bay entrance. Formerly

charted obstructions were investigated and were either proven to exist or disproved. New obstructions were investigated and charted if proven to be classified as a hazard or obstruction to navigation.

Recommendations

(1) The two lanes and the separation zone of the southeastern approach should remain unchanged.

(2) The western terminus of the eastern approach of the TSS where it joins the Precautionary area should be relocated as follows:

Part I: Eastern approach

(a) A separation zone bounded by a line connecting the following geographical positions:

Latitude	Longitude
38°46'18" N	74°34'27" W
38°46'20" N	74°55'45" W
38°47'27" N	74°55'45" W
38°47'21" N	74°34'30" W

(b) A traffic lane for westbound traffic between the separation zone and a line connecting the following geographical positions:

Latitude	Longitude
38°48'19" N	74°55'18" W
38°49'40" N	74°36'45" W

(c) A traffic lane for eastbound traffic between the separation zone and a line connecting the following geographical positions:

Latitude	Longitude
38°45'27" N	74°56'12" W
38°44'27" N	74°34'21" W

(3) The boundaries of the precautionary area should be reconfigured as follows: From 38°42.8' N, 74°58.9' W; thence northerly by an arc of eight nautical miles centered at 38°48.9' N, 75°05.6' W to 38°47'27" N, 74°55'18" W; thence westerly to 38°47'30" N, 75°01'48" W; thence northerly to 38°50'45" N, 75°03'24" W; thence northeasterly to 38°51'16" N, 75°02'50" W; thence northerly to 38°52'12" N, 75°01'48" W; thence westerly by an arc of 6.8 nautical miles centered at 38°48.9' N, 75°05.6' W to 38°55'55" N, 75°05'48" W; thence southwesterly to 38°54'00" N, 75°08'00" W; thence southerly to 38°42.8' N, 74°58.9' W. Reconfiguring the precautionary area would remove areas that cannot be used by deep-draft vessels due to the naturally available water depths and more accurately reflects to the mariner where precaution should be exercised.

(4) Two-way traffic route should be established to better separate tug and

tow traffic from inbound large-vessel traffic in the eastern approach. The two-way traffic route should be bounded on the west and south by a line connecting the following geographical positions:

Latitude	Longitude
38°50'45" N	75°03'24" W
38°47'30" N	75°01'48" W
38°48'19" N	74°55'18" W
38°50'12" N	74°49'44" W
39°00'00" N	74°40'14" W

and, bounded on the east and north by a line connecting the following geographical positions:

Latitude	Longitude
30°00'00" N	74°41'00" W
38°50'29" N	74°50'18" W
38°48'48" N	74°55'15" W
38°48'20" N	74°59'18" W
38°49'06" N	75°01'39" W
38°51'16" N	75°02'50" W

(5) The sound signals on all buoys marking the TSS should be removed. Datum: NAD 83.

The Coast Guard will initiate rulemaking and seek IMO approval to reconfigure the eastern approach and the precautionary area and establish a two-way traffic route recommended for use by tug and tow traffic available to all vessels with a draft that enables them to operate safely.

Dated: September 15, 1995.

Rudy K. Peschel,

Rear Admiral, U.S. Coast Guard Chief, Office of Navigation Safety and Waterway Services.

[FR Doc. 95-23519 Filed 9-21-95; 8:45 am]

BILLING CODE 4910-14-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 260, 264, and 265

[FRL-5301-3]

Hazardous Waste Management System; Testing and Monitoring Activities; Extension of Comment Period

AGENCY: Environmental Protection Agency.

ACTION: Proposed rule; extension of comment period.

SUMMARY: The Environmental Protection Agency (EPA or Agency) is extending the comment period for the proposed rule (Update III of SW-846) that adds, revises, and deletes testing methods from SW-846 and from certain regulations for complying with the requirements of subtitle C of the Resource Conservation and Recovery Act (RCRA) of 1976. The Proposed rule

appeared in the Federal Register on July 25, 1995 (see 60 FR 37974). The extension of the comment period is needed because of packaging and shipping problems with the Proposed Update III document. The Government Printing Office plans to distribute new packages to those subscribers whose packages were damaged or lost. This extension will allow commenters an opportunity to review the Proposed Update III package and supply their comments to the Agency.

DATES: EPA will accept public comments on this proposed decision must be submitted on or before December 21, 1995.

ADDRESSES: The public should submit an original and two copies of their comments on this proposed rule to the Docket Clerk (OS-305), U.S.

Environmental Protection Agency, 401 M Street SW., Washington, DC 20460. The official record for this rulemaking (Docket No. F-95-WT3P-FFFFF) is located at the above address in Room M-2616, and is available for viewing from 9 a.m. to 4 p.m., Monday through Friday, excluding Federal holidays. The public must request material from the RCRA Docket, or they may make an appointment to review docket materials by calling (202) 260-9327. The public may copy a maximum of 100 pages of material from any one regulatory docket at no cost; additional copies cost \$0.15 per page.

Copies of the Third Edition of SW-846, as amended by Updates I, II, IIA, and IIB, and the proposed Update III are part of the official docket for this rulemaking, and also are available from the Superintendent of Documents, Government Printing Office (GPO), Washington, DC 20402, (202) 512-1800. The GPO document number is 955-001-00000-1. Copies of the Third Edition and its updates are also available from the National Technical Information Service (NTIS), 5285 Port Royal Road, Springfield, VA 22161, (703) 487-4650. **FOR FURTHER INFORMATION CONTACT:** For general information contact the RCRA Hotline at (800) 424-9346 (toll free) or call (703) 920-9810; or, for hearing impaired, call TDD (800) 553-7672. For technical information, contact Kim Kirkland, Office of Solid Waste (5304), U.S. Environmental Protection Agency, 401 M Street SW., Washington, DC 20460, (202) 260-4761.

SUPPLEMENTARY INFORMATION:

Background Summary

On July 24, 1995, EPA proposed to revise certain testing methods used in complying with the requirements of subtitle C of the Resource Conservation

and Recovery Act (RCRA) of 1976, as amended. EPA also proposed to add several new testing methods that may be used in complying with the requirements of subtitle C of RCRA. These new and revised methods, designated as Update III, were proposed to be added to the Third Edition of the EPA-approved test methods manual "Test Methods for Evaluating Solid Waste, Physical/Chemical Methods," EPA Publication SW-846. In addition, EPA proposed to delete several obsolete methods from SW-846 and the RCRA regulations. The comment period was to end on September 25, 1995. However, due to problems involving the distribution of the Proposed Update III package, the Agency has decided to extend the comment period to December 21, 1995.

Dated: September 15, 1995.

Elizabeth A. Cotsworth,

Acting Director, Office of Solid Waste.

[FR Doc. 95-23573 Filed 9-21-95; 8:45 am]

BILLING CODE 6560-50-P

40 CFR Part 281

[FRL-5299-2]

Montana; Final Approval of State Underground Storage Tank Program

AGENCY: Environmental Protection Agency.

ACTION: Notice of Tentative Determination on Application of State of Montana for Final Approval, Public Hearing and Public Comment Period.

SUMMARY: The State of Montana has applied for final approval of its underground storage tank program under Subtitle I of the Resource Conservation and Recovery Act (RCRA). The Environmental Protection Agency (EPA) has reviewed the Montana application and has made the tentative decision that Montana's underground storage tank (UST) program satisfies all of the requirements necessary to qualify for final approval. Notably, the State of Montana's statute authorizes the issuance of regulations that are broader in scope than the Federal regulations. EPA intends to grant final approval to the State to operate its program in lieu of the Federal program. The State of Montana's application for final approval is available for public review and comment.

DATES: All comments on Montana's final approval application must be received by the close of business on October 23, 1995. The public hearing is tentatively scheduled for November 13, 1995.