

obligation not issued with original issue discount; and

(B) The accrual of original issue discount and market discount, including the type of information required under § 1.6049-7(f)(2)(ii) (E), (F), (I), and (K) in the case of a REMIC regular interest or a collateralized debt obligation that is issued with original issue discount.

(7) *Backup withholding requirements.* Every trustee and middleman filing a Form 1099 under this section shall be considered a payor within the meaning of § 31.3406(a)-2 of this chapter. The obligation of a trustee or middleman as payor to backup withhold shall be determined pursuant to section 3406 and the regulations promulgated thereunder.

(8) *Penalties for failure to comply.* Every trustee and middleman who has a reporting obligation under this paragraph (j) and who fails to comply is subject to the penalties provided by sections 6721, 6722, and any other applicable penalty provisions.

(9) *Effective date.* Trustees and middlemen must report in accordance with this paragraph (j) for calendar years beginning on or after the date that the final regulations are published in the **Federal Register**.

**Par. 3.** Section 1.6049-7 is amended by adding a sentence to the end of paragraph (f)(4) to read as follows:

**§ 1.6049-7 Returns of information with respect to REMIC regular interests and collateralized debt obligations.**

\* \* \* \* \*

(f) \* \* \*

(4) \* \* \* For rules regarding a widely held fixed investment trust that holds a pool of debt instruments subject to section 1272(a)(6)(C)(iii), see § 1.671-4(j).

\* \* \* \* \*

**PART 301—PROCEDURE AND ADMINISTRATION**

**Par. 4.** The authority citation for part 301 continues to read in part as follows:

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

**Par. 5.** Section 301.6109-1 is amended by revising the last sentence of paragraph (a)(2)(i) to read as follows:

**§ 301.6109-1 Identifying numbers.**

(a) \* \* \*

(2) \* \* \* (i) \* \* \* If the trustee has not already obtained a taxpayer identification number for the trust, the trustee must obtain a taxpayer identification number for the trust as provided in paragraph (d)(2) of this section in order to report pursuant to

§ 1.671-4 (a), (b)(2)(i)(B), (b)(3)(i), or (j) of this chapter.

\* \* \* \* \*

**Michael P. Dolan,**

*Deputy Commissioner of Internal Revenue.*

[FR Doc. 98-21640 Filed 8-12-98; 8:45 am]

BILLING CODE CODE 4830-01-U

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 261**

[FRL-6144-3]

RIN 2050-AD88

**Hazardous Waste Management System; Identification and Listing of Hazardous Waste; Petroleum Refining Process Wastes; and Land Disposal Restrictions for Newly Identified Hazardous Wastes; Notice of Data Availability; Extension of Comment Period**

**AGENCY:** Environmental Protection Agency.

**ACTION:** Notice of data availability and request for comment; extension of comment period.

**SUMMARY:** On July 15, 1998, the U.S. Environmental Protection Agency (EPA or Agency) published in the **Federal Register** a notice of data availability (NODA) and request for comment on the specific issue of using gasification technologies to recycle oil-bearing hazardous secondary materials from the petroleum refining industry (63 FR 38139). The Agency received two written requests that the comment period be extended. In order to address the concerns of these individuals, the Agency is extending the comment period an additional sixty days. The purpose of this notice is to extend the comment period to October 13, 1998. The Agency is extending the comment period only with respect to the data and information described in the document published on July 15, 1998 (63 FR 38139).

**DATES:** Comments will be accepted on or before October 13, 1998.

**ADDRESSES:** Commenters must send an original and two copies of their comments referencing docket number F-98-PR2A-FFFFF to: RCRA Docket Information Center, Office of Solid Waste (5305G), U.S. Environmental Protection Agency Headquarters (EPA, HQ), 401 M Street, SW, Washington, D.C. 20426. Hand deliveries of comments should be made to the Arlington, VA, address listed below. Comments may also be submitted

electronically by sending electronic mail through the Internet to: rcradocket@epamail.epa.gov. Comments in electronic format should also be identified by the docket number F-98-PR2A-FFFFF. All electronic comments must be submitted as an ASCII file avoiding the use of special characters and any form of encryption. If comments are not submitted electronically, EPA is asking prospective commenters to voluntarily submit one additional copy of their comments on labeled personal computer diskettes in ASCII (TEXT) format or a word processing format that can be converted to ASCII (TEXT). It is essential to specify on the disk label the word processing software and version/edition as well as the commenter's name. This will allow EPA to convert the comments into one of the word processing formats utilized by the Agency. Please use mailing envelopes designed to physically protect the submitted diskettes. EPA emphasizes that submission of comments on diskettes is not mandatory, nor will it result in any advantage or disadvantage to any commenter. Commenters should not submit electronically any confidential business information (CBI). An original and two copies of CBI must be submitted under separate cover to: RCRA CBI Document Control Officer, Office of Solid Waste (5305W), U.S. EPA, 401 M Street, SW, Washington, D.C. 20460. Public comments and supporting materials are available for viewing in the RCRA Information Center (RIC), located at Crystal Gateway I, First Floor, 1235 Jefferson Davis Highway, Arlington, VA. The RIC is open from 9 a.m. to 4 p.m., Monday through Friday, excluding federal holidays. To review docket materials, it is recommended that the public make an appointment by calling (703) 603-9230. The public may copy a maximum of 100 pages from any regulatory docket at no charge. Additional copies cost \$0.15/page. For information on accessing paper and/or electronic copies of the document, see the **SUPPLEMENTARY INFORMATION** section.

**FOR FURTHER INFORMATION CONTACT:** For general information, contact the RCRA Hotline at (800) 424-9346 or TDD (800) 553-7672 (hearing impaired). In the Washington, D.C., metropolitan area, call (703) 412-9810 or TDD (703) 412-3323. For information on specific aspects of the document published July 15, 1998 (63 FR 38139), contact Maximo Diaz, Jr. or Ross Elliott, Office of Solid Waste (5304W), U.S. Environmental Protection Agency, 401 M Street, SW, Washington, D.C. 20460. [E-mail

addresses and telephone numbers: Diaz.max@epamail.epa.gov, (703) 308-0439; elliott.ross@epamail.epa.gov, (703) 308-8748].

**SUPPLEMENTARY INFORMATION:** The index to the docket is available on the Internet. Follow these instructions to access the information electronically: www.http://www.epa.gov/epaoswer/osw/hazwaste.htm#id

FTP: ftp.epa.gov  
Login: anonymous  
Password: your Internet address  
Files are located in/pub/epaoswer

The official record for this action will be kept in paper form, and will be maintained at the address in ADDRESSES at the beginning of this document. EPA will transfer all comments received electronically into paper form and place them in the official record, which will also include all comments submitted directly in writing. The official record is the paper record. EPA responses to comments, whether the comments are written or electronic, will be in a document in the **Federal Register** or in a separate response to comments document placed in the official record for this rulemaking at the same time this document is published in the **Federal Register**.

EPA will not immediately reply to commenters electronically other than to seek clarification of electronic comments that may be garbled in transmission or during conversion to paper form, as discussed above.

Dated: August 6, 1998.

**Matthew Hale,**

Acting Director, Office of Solid Waste.  
[FR Doc. 98-21751 Filed 8-12-98; 8:45 am]

BILLING CODE 6560-50-M

**NATIONAL AERONAUTICS AND SPACE ADMINISTRATION**

**48 CFR Parts 1827 and 1852**

**Reportable Item Definition**

**AGENCY:** National Aeronautics and Space Administration (NASA).

**ACTION:** Proposed rule.

**SUMMARY:** This is a proposed rule to conform the two NASA FAR Supplement (NFS) definitions of "reportable item" the same and to improve their clarity by adding examples.

**DATES:** Comments should be submitted on or before October 13, 1998.

**ADDRESSES:** Interested parties should submit written comments to: Tom O'Toole, NASA Headquarters Office of Procurement, Contract Management

Division (Code HK), Washington, DC 20546. Comments may also be submitted by email to thomas.otoole@hq.nasa.gov.

**FOR FURTHER INFORMATION CONTACT:** Tom O'Toole, (202) 358-0478.

**SUPPLEMENTARY INFORMATION:**

**Background**

The NFS has two definitions of "reportable Item"—in section 1827.301, Definitions, and the clause at 1852.227-70, New Technology. These definitions vary slightly, and this rule proposes to conform these definitions by using the version at 1827.301 as a baseline. Other minor adjustments are made to cite appropriate USC titles and add examples of reportable items.

**Impact**

NASA certifies that this regulation will not have a significant economic impact on a substantial number of small business entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) since the changes are editorial clarifications and do not impose any new requirements on offerors or contractors. The rule does not impose any reporting or recordkeeping requirements subject to the Paperwork Reduction Act.

**List of Subjects in 48 CFR Parts 1827 and 1852**

Government procurement.

**Tom Luedtke,**

Deputy Associate Administrator for Procurement.

Accordingly, 48 CFR Parts 1827 and 1852 are proposed to be amended as follows:

1. The authority citation for 48 CFR Parts 1827 and 1852 continues to read as follows:

**Authority:** 42 U.S.C. 2473(c)(1).

**PART 1827—PATENTS, DATA, AND COPYRIGHTS**

2. Section 1827.301 is amended by revising the definition of "reportable item" to read as follows:

**1827.301 Definitions.**

\* \* \* \* \*

*Reportable item*, as used in this subpart, means any invention, discovery, improvement, or innovation of the contractor, whether or not patentable or copyrightable or otherwise protectible under Titles 17 or 35 of the United States Code, made in the performance of any work under any NASA contract or in the performance of any work that is reimbursable under any clause in any NASA contract providing for reimbursement of costs incurred

before the effective date of the contract. Reportable items also include new processes, machines, manufactures, compositions of matter, and computer programs, and improvements to, or new applications of, existing processes, machines, manufactures, compositions of matter, and computer programs.

\* \* \* \* \*

**PART 1852—SOLICITATION PROVISIONS AND CONTRACT CLAUSES**

3. Section 1852.227-70 is amended by revising the clause date and the definition of "reportable item" in paragraph (a) of the clause to read as follows:

**1852.227-70 New technology.**

\* \* \* \* \*

**New Technology**

(a) \* \* \*

*Reportable item*, as used in this subpart, means any invention, discovery, improvement, or innovation of the contractor, whether or not patentable or copyrightable or otherwise protectible under Titles 17 or 35 of the United States Code, made in the performance of any work under any NASA contract or in the performance of any work that is reimbursable under any clause in any NASA contract providing for reimbursement of costs incurred before the effective date of the contract. Reportable items also include new processes, machines, manufactures, compositions of matter, and computer programs, and improvements to, or new applications of, existing processes, machines, manufactures, compositions of matter, and computer programs.

\* \* \* \* \*

[FR Doc. 98-21616 Filed 8-12-98; 8:45 am]

BILLING CODE 7510-01-P

**DEPARTMENT OF THE INTERIOR**

**Fish and Wildlife Service**

**50 CFR Part 17**

**Endangered and Threatened Wildlife and Plants; Notice of Availability of Protocol for Surveying for the Endangered Cactus Ferruginous Pygmy-Owl; Opening of Public Comment Period on Survey Protocol**

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Notice of Availability; Opening of Public Comment Period.

**SUMMARY:** The Fish and Wildlife Service (Service), in cooperation with the Arizona Game and Fish Department (Department), announces the availability for public comment of survey protocol for determining the