

employer that is not a controlled foreign corporation is funded through a foreign employees' trust, the foreign employer is considered to be the grantor of the foreign employees' trust for purposes of this paragraph (a).

(b) *Effective date.* This section applies to taxable years of a foreign corporation ending after September 27, 1996.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

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BILLING CODE 4830-01-U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[MD033-7157b; FRL-5603-2]

Approval and Promulgation of Air Quality Implementation Plans; Maryland 1990 Base Year Emission Inventory

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to approve the State Implementation Plan (SIP) revision submitted by the State of Maryland for the purpose of establishing 1990 ozone base year emission inventories for the Maryland ozone nonattainment areas. In the Final Rules section of this Federal Register, EPA is approving the state's SIP revision as a direct final rule without prior proposal because the Agency views this as noncontroversial SIP revision and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this rule. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time.

DATES: Comments must be received in writing by October 28, 1996.

ADDRESSES: Comments may be mailed to David Arnold, Section Chief, Ozone/CO & Mobile Sources Section, Mailcode 3AT21, Environmental Protection Agency, Region III, 841 Chestnut Building, Philadelphia, Pennsylvania 19107. Copies of the documents relevant to this action are available for public inspection during normal business

hours at the EPA office listed above; and Maryland Department of the Environment, 2500 Broening Highway, Baltimore, Maryland 21224.

FOR FURTHER INFORMATION CONTACT: Rose Quinto, (215) 566-2182, at the EPA Region III office, or via e-mail at quinto.rose@epamail.epa.gov. While information may be requested via e-mail, comments must be submitted in writing in the above Region III address.

SUPPLEMENTARY INFORMATION: See the information provided in the Direct Final action of the same title, Maryland 1990 Base Year Emission Inventory, which is located in the Rules and Regulations section of this Federal Register.

Authority: 42 U.S.C. 7401-7671q.

Dated: August 21, 1996.

W. Michael McCabe,

Regional Administrator, Region III.

[FR Doc. 96-24525 Filed 9-26-96; 8:45 am]

BILLING CODE 6560-50-P

40 CFR Part 258, 264, and 265

[FRL-5617-3]

RIN 2050-A77

Financial Assurance Mechanisms Corporate Owners and Operators of Municipal Solid Waste Landfill Facilities and Hazardous Waste Treatment, Storage, and Disposal Facilities

AGENCY: Environmental Protection Agency.

ACTION: Notice of data availability.

SUMMARY: EPA is soliciting public comment on a document that the Agency relied upon in promulgating a notice of proposed rulemaking on October 12, 1994. The Agency inadvertently omitted the document from the rulemaking docket for part of the public comment period on the proposal. The October 12, 1994, proposal relates to financial assurance mechanisms for corporate owners and operators of municipal landfill facilities and hazardous waste treatment, storage, and disposal facilities. Today's notice provides additional time to submit comments on the missing document. Today's request for comment is limited to the issues addressed by the missing document; it does not solicit comment on other aspects of the October 12, 1994, proposal.

DATES: Written comments must be received on or before October 28, 1996.

ADDRESSES: Written comments on the document should be addressed to the docket clerk at the following address: U.S. Environmental Protection Agency,

RCRA Docket (OS-305), 401 M Street SW., Washington, DC 20460.

Commenters should send one original and two copies and place the docket number (F-93-FTMP-FFFFF) in the comments. The docket is open from 9 a.m. to 4 p.m., Monday through Friday, except for Federal holidays. Docket materials may be reviewed by appointment by calling (202) 260-9327. Copies of docket material may be made at no cost, with a maximum of 100 pages of material from any one regulatory docket. Additional copies are \$0.15 per page.

FOR FURTHER INFORMATION CONTACT: RCRA Hotline at 1-800-424-9346 (in Washington, D.C., call (703) 412-9810), or Dale Ruhter (703) 308-8192, Office of Solid Waste, U.S. Environmental Protection Agency, 401 M Street SW., Washington, DC 20460.

SUPPLEMENTARY INFORMATION: On October 12, 1994 EPA proposed to amend the financial assurance regulations under the Resource Conservation and Recovery Act by adding two financial assurance mechanisms to those currently available to assure closure, post-closure, or corrective action costs associated with municipal solid waste landfills under subtitle D: (1) A financial test for use by corporate owners and operators, and (2) a guarantee for use by firms that wish to guarantee the costs for an owner or operator (59 FR 51523).

In developing the Agency's proposed corporate financial test, the Agency considered an alternate financial test developed by the Meridian Corporation. The alternative test had been submitted for EPA's consideration by the National Solid Waste Management Association (NSWMA). As discussed in the October 12, 1994, proposal (59 FR at 51531), the Agency determined that the alternate financial test was not as effective in minimizing public and private costs as the Agency's previously proposed financial test (56 FR 30201, July 1, 1991). Accordingly, the Agency indicated that it would not conduct further analysis of the Meridian Corporation's alternate financial test.

The October 12, 1994, proposal indicated that the Agency had included an analysis of the Meridian Corporation's alternate financial test in the rulemaking docket. However, the analysis, Evaluation of the Meridian Report on Financial Assurance (October 4, 1989, 14 pages), had been inadvertently omitted from the rulemaking docket at the beginning of the public comment period. The Agency's analysis was placed in the docket on December 1, 1994. The public