with Tennis Professional *T* in return for the first payment of $500 or more that it receives. *T* provides one-hour tennis lessons on a commercial basis for $100. Taxpayer pays $500 to *S* and in return receives the tennis lesson with *T*. A good faith estimate of the fair market value of the lesson provided in exchange for Taxpayer's payment is $100.

Example 3. Celebrity presence. Charity *U* is an organization described in section 170(c). In return for the first payment of $1000 or more that it receives, *U* will provide a dinner for two followed by an evening tour of Museum *V* conducted by Artist *W*, whose most recent works are on display at *V*. *W* does not provide tours of *V* on a commercial basis. Typically, tours of *V* are free to the public. Taxpayer pays $1000 to *U* and in return receives a dinner valued at $100 and an evening tour of *V* conducted by *W*. Because tours of *V* are typically free to the public, a good faith estimate of the value of the evening tour conducted by *W* is $0. In this example, the fact that Taxpayer's tour of *V* is conducted by *W* rather than *V*'s regular tour guides does not render the tours dissimilar or incomparable for valuation purposes.

(b) *Certain goods or services disregarded.* For purposes of section 6115, an organization described in section 170(c) may disregard goods or services described in § 1.170A–13(f)(8)(i).

(c) *Value of the right to purchase tickets to college or university athletic events.* For purposes of section 6115, the right to purchase tickets for seating at an athletic event in exchange for a payment described in section 170(l) is treated as having a value equal to twenty percent of such payment.

(d) *Goods or services provided to employees or partners of donors*—(1) *Certain goods or services disregarded.* For purposes of section 6115, goods or services provided by an organization described in section 170(c) to employees of a donor or to partners of a partnership that is a donor in return for a payment to the donee organization may be disregarded to the extent that the goods or services provided to each employee or partner are the same as those described in § 1.170A–13(f)(8)(i).

(2) *Description permitted in lieu of good faith estimate for other goods or services.* The written disclosure statement required by section 6115 may include a description of goods or services, in lieu of a good faith estimate of their value, if the donor is—

(i) An employer and, in return for the donor's quid pro quo contribution, an organization described in section 170(c) provides the donor's employees with goods or services other than those described in paragraph (d)(1) of this section; or

(ii) A partnership and, in return for its quid pro quo contribution, the organization provides partners in the partnership with goods or services other than those described in paragraph (d)(1) of this section.

(e) *Effective date.* This section applies to contributions made on or after December 16, 1996. However, taxpayers may rely on the rules of this section for contributions made on or after January 1, 1994.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 5. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 6. Section 602.101(c) is amended by adding the following entries in numerical order to the table:

§ 602.101 OMB Control numbers.

* * * * *

(c) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	
Section 1.170A–13(f)	1545–1464
* * * * *	
Section 1.6115–1	1545–1464
* * * * *	

Margaret Milner Richardson,
Commissioner of Internal Revenue.

Approved: November 27, 1996.

Donald C. Lubick,
Acting Assistant Secretary of the Treasury.

[FR Doc. 96–31719 Filed 12–13–96; 8:45 am]

BILLING CODE 4830–01–U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[FL–067–1–9635a; FRL–5640–4]

Approval and Promulgation of Implementation Plans Florida: Approval of Revisions to Florida Regulations

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA is approving revisions to the Florida State Implementation Plan (SIP) for ozone. These revisions were submitted to EPA through the Florida Department of Environmental Regulation (FDER) on April 8, 1996, and revise regulations for Stage II vapor recovery (Stage II) in Florida's SIP. These revisions meet all of EPA's requirements for Stage II programs and do not adversely affect the ability of the State to maintain the ozone standard. Therefore EPA is approving the SIP, revisions.

DATES: This action is effective February 14, 1997 unless adverse or critical comments are received by January 15, 1997. If the effective date is delayed, timely notice will be published n the Federal Register.

ADDRESSES: Written comments on this action should be addressed to Alan Powell at the Environmental Protection Agency, Region 4 Air Programs Branch, 100 Alabama Street, SW., Atlanta, Georgia 30303. Copies of documents relative to this action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day. Reference file FL–067. The Region 4 office may have additional background documents not available at the other locations.

Environmental Protection Agency, Region 4 Air Programs Branch, 100 Alabama Street, SW., Atlanta, Georgia 30303, Alan Powell, 404/562–9045.

Florida Department of Environmental Protection, Twin Towers Office Building, 2600 Blair Stone Road, Tallahassee, Florida 32399–2400.

FOR FURTHER INFORMATION CONTACT: Alan W. Powell of the EPA Region 4 Air Programs Branch at (404) 562–9045.

SUPPLEMENTARY INFORMATION: On November 15, 1990, the President signed into law the Clean Air Act Amendments of 1990. The Clean Air Act (CAA) as amended in 1990 includes new requirements for the improvement of air quality in ozone nonattainment areas. Under section 181(a) of the CAA, nonattainment areas were categorized by the severity of the area's ozone problem, and progressively more stringent control measures were required for each category of higher ozone concentrations. The basis for classifying an area in a specific category was the ambient air quality data obtained in the three year period 1987–1989. The CAA delineates in section 182 the SIP requirements for ozone nonattainment areas based on their classifications. Specifically, section 182(b)(3) requires areas classified as moderate to implement Stage II controls unless and until EPA promulgates On

Board Vapor Recovery (OBVR) regulations pursuant to section 202(a)(6) of the CAA. Based on consultation with the National Highway Transportation Safety Board, EPA determined that OBVR systems were unsafe and therefore moderate areas must implement a Stage II program. On January 22, 1993, the United States Court of Appeals for the District of Columbia ruled that EPA's previous decision not to require OBVR controls be set aside and that OBVR regulations be promulgated pursuant to section 202(a)(6) of the CAA. Subsequently, EPA reached a settlement with the plaintiffs which required EPA to promulgate final regulations by January 22, 1994. The EPA Administrator signed the OBVR final rule on January 24, 1994, and moderate areas are not required to implement Stage II regulations. However, Florida implemented a Stage II program in the three county South Florida area on January 8, 1993, which was approved by EPA on March 24, 1994 (59 FR 13883). Florida intends to continue Stage II as part of its long term maintenance plan. Based on issues identified during the implementation phase of the regulation, Florida issued variances to nine sources in the Everglades in West Palm Beach County. The variance request to the Stage II rule is discussed below.

Rule 62–252. Gasoline Vapor Recovery STAGE II

Under section 182(b)(3) of the CAA, Florida submitted Stage II vapor recovery rules for this area, and EPA approved the regulation. During the implementation phase, FDEP received request from nine facilities located in the Westernmost areas of Palm Beach County. These facilities requested variances from the time schedule set forth in the regulation, because they would suffer economic hardship by installing Stage II now instead of in conjunction with a state funded underground storage tank replacement program. FDEP determined that the emissions from these sources would not affect the maintenance plan of the area and granted the variances on February 28, 1996. Eight facilities will install Stage II vapor recovery in conjunction with scheduled tank replacement in 2009. The other facility will comply in 2005. EPA's review of the request confirmed that despite the delay in emissions reductions, the projected emissions in the area continue to be consistent with the maintenance plan.

Final Action

The Agency has reviewed this request for revision of the federally-approved State implementation plan for conformance with the provisions of the 1990 amendments enacted on November 15, 1990. The Agency has determined that this action conforms with those-requirements.

The EPA is publishing this rule without a prior proposal for approval because the Agency views this as a noncontroversial amendment and anticipates no adverse comments. However, in a separate document in this Federal Register publication, the EPA is proposing to approve the SIP revision should adverse or critical comments be filed. This action will be effective February 14, 1997 unless, by January 15, 1997, adverse or critical comments are received.

If the EPA receives such comments, this action will be withdrawn before the effective date by publishing a subsequent document that will withdraw the final action. All public comments received will then be addressed in a subsequent final rule based on the separate proposed rule. The 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. If no such comments are received, the public is advised that this action will be effective February 14, 1997.

Nothing in this action should be construed as permitting or allowing or establishing a precedent for any future request for revision to any state implementation plan. Each request for revision to the state implementation plan shall be considered separately in light of specific technical, economic, and environmental factors and in relation to relevant statutory andregulatory requirements.

This action has been classified as a Table 3 action for signature by the Regional Administrator under the procedures published in the Federal Register on January 19, 1939 (54 FR 2214–2225), as revised by a July 10, 1995 memorandum from Mary Nichols, Assistant Administrator for Air and Radiation. The Office of Management and Budget (OMB) has exempted this regulatory action from E.O. 12866 review.

Under the Regulatory Flexibility Act, 5 U.S.C. 600 *et seq.*, EPA must prepare a regulatory flexibility analysis assessing the impact of any proposed or final rule on small entities. 5 U.S.C. 603 and 604. Alternatively, EPA may certify that the rule will not have a significant impact on a substantial number of small entities. Small entities include small businesses, small not for-profit enterprises, and government entities with jurisdiction over populations of less than 50,000.

SIP approvals under section 110 and subchapter I, part D of the CAA do not create any new requirements, but simply approve requirements that the State is already imposing. Therefore, because the Federal SIP-approval does not impose any new requirements, I certify that it does not have a significant impact on any small entities affected. Moreover, due to thenature of the Federal-state relationship under the CAA, preparation of a regulatory flexibility analysis would constitute Federal inquiry into the economic reasonableness of state action.The CAA forbids EPA to base its actions concerning SIPs on such grounds. *Union Electric Co.* v. *USEPA*, 427 U.S. 246, 256–66 (S.Ct. 1976); 42 U.S.C. 7410(a)(2) and 7410(k)(3).

Under section 202 of the Unfunded Mandates Reform Act of 1995 (''Unfunded Mandates Act''), signed into law on March 22, 1995, EPA must undertake various actions in association with proposed or final rules that include a Federal mandate that may result in estimated costs of $100 million or more to the private sector, or to State, local, or tribal governments in the aggregate.

Through submission of this state implementation plan or plan revision, the State and any affected local or tribal governments have elected to adopt the program provided for under Section (insert) of the CAA. These rules may bind State, local and tribal governments to perform certain actionsand also require the private sector to perform certain duties. EPA has examined whether the rules being approved by this action will impose any new requirements. Since such sources are already subject to these regulations under State law, no new requirements are imposed by this approval. Accordingly, no additional costs to State, local, or tribal governments, or to the private sector, result from this action, and therefore there will be no significant impact on a substantial number of small entities.

Under 5 U.S.C. 801(a)(1)(A) as added by the Small Business Regulatory Enforcement Fairness Act of 1996, EPA submitted a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives and theComptroller General of the General Accounting Office prior to publication of the rule in today's Federal Register. This rule is not a ''major rule'' as defined by U.S.C. 804(2).

Under section 307(b)(1) of the Clean Air Act (CAA), 42 U.S.C. 7607(b)(1), petitions for judicial review of this

action must be filed in the United States Court of Appeals for the appropriate circuit by February 14, 1997. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule for purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2) of the CAA, 42 U.S.C. 7607(b)(2).)

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Hydrocarbons, Incorporation by reference, Intergovernmental relations, Ozone, Reporting and recordkeeping requirements.

Dated: September 5, 1996.

A. Stanley Meiburg,

Acting Regional Administrator.

Part 52 of chapter I, title 40, Code of Federal Regulations, is amended as follows:

PART 52—[AMENDED]

1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7401–7671q.

Subpart K—Florida

2. Section 52.520 is amended by adding paragraph (c)(96) to read as follows:

§ 52.520 Identification of plan.

* * * * *

(c) * * *

(96) Nine variances to F.A.C. Chapter 62–252 were submitted by the Florida Department of Environmental Protection on April 8, 1996. The submittal granted variances from the regulations for vapor recovery for nine facilities.

(i) Incorporation by reference.

(A) Florida Department of Environmental Protection Order Granting Variance effecctive February 28, 1996 for: FAC #508514770; FAC #508944721; FAC #508630588; FAC #50863023; FAC #508514723; FAC #508514722; FAC #508514484; FAC #508513991; FAC #508841861.

(ii) Other material. None.

[FR Doc. 96–31592 Filed 12–13–96; 8:45 am]

BILLING CODE 6560–50–F

40 CFR Part 300

[FRL–5665–4]

National Oil and Hazardous Substances Contingency Plan; National Priorities List Update

AGENCY: Environmental Protection Agency.

ACTION: Notice of Deletion of the Twin Cities Air Force Reserve Base, Small Arms Range Landfill, Minneapolis-St.Paul International Airport Superfund Site, Minneapolis, Minnesota, from the National Priorities List (NPL).

SUMMARY: The Environmental Protection Agency (EPA) announces the deletion of the Twin Cities Air Force Reserve Base, Small Arms Range Landfill, Minneapolis-St.Paul International Airport Superfund Site, Minneapolis, Minnesota, from the National Priorities List (NPL). The NPL is Appendix B of 40 CFR Part 300 which is the National Oil and Hazardous Substances Contingency Plan (NCP), which EPA promulgated pursuant to Section 105 of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), as amended. This action is being taken by EPA and the State of Minnesota, because it has been determined that the Responsible Parties have implemented all appropriate response actions required. Moreover, EPA and the State of Minnesota have determined that remedial actions conducted at the site to date remain protective of public health, welfare, and the environment.

EFFECTIVE DATE: December 16, 1996.

FOR FURTHER INFORMATION CONTACT: Thomas Bloom at (312) 886–1967 (SR–6J), Remedial Project Manager, Superfund Division, U.S. EPA—Region V, 77 West Jackson Blvd., Chicago, IL 60604. Information on the site is available at the local information repository located at: the Southdale Public Library, 7001 York Avenue South, Edina, MN 55435 and the 934th Air Wing/Public Affairs Office, 760 Military Highway, Minneapolis-St.Paul IAP Reserve Station, MN 55450–2000 . Requests for comprehensive copies of documents should be directed formally to the Regional Docket Office. The contact for the Regional Docket Office is Jan Pfundheller (H–7J), U.S. EPA, Region V, 77 W. Jackson Blvd., Chicago, IL 60604, (312) 353–5821.

SUPPLEMENTARY INFORMATION: The site to be deleted from the NPL is: Twin Cities Air Force Reserve Base, Small Arms Range Landfill, Minneapolis-St.Paul International Airport Superfund Site located at the Minneapolis-St. Paul International Airport in Minnesota. A Notice of Intent to Delete for this site was published September 16, 1996 (16 FR 48657). The closing date for comments on the Notice of Intent to Delete was October 16, 1996. EPA received no comments and therefore no Responsiveness Summary was prepared.

The EPA identifies sites which appear to present a significant risk to public health, welfare, or the environment and it maintains the NPL as the list of those sites. Sites on the NPL may be the subject of Hazardous Substance Response Trust Fund (Fund-) financed remedial actions. Any site deleted from the NPL remains eligible for Fund-financed remedial actions in the unlikely event that conditions at the site warrant such action. Section 300.425(e)(3) of the NCP states that Fund-financed actions may be taken at sites deleted from the NPL in the unlikely event that conditions at the site warrant such action. Deletion of a site from the NPL does not affect responsible party liability or impede agency efforts to recover costs associated with response efforts.

List of Subjects in 40 CFR Part 300

Environmental protection, Air pollution control, Chemicals, Hazardous substances, Hazardous waste, Intergovernmental relations, Penalties, Reporting and recordkeeping requirements, Superfund, Water pollution control, Water supply.

40 CFR Part 300 is amended as follows:

PART 300—[AMENDED]

1. The authority citation for part 300 continues to read as follows:

Authority: 33 U.S.C. 1321(c)(2); 42 U.S.C. 9601–9657; E.O. 12777, 56 FR 54757, 3 CFR, 1991 Comp.; p. 351; E.O. 12580, 52 FR 2923, 3 CFR, 1987 Comp.; p. 193.

Appendix B—[Amended]

2. Table 2 of Appendix B to part 300 is amended by removing the ''Twin Cities Air Force Base, (SAR) Landfill, Superfund Site, Minneapolis, Minnesota.''

Dated: November 7, 1996.

Valdas V. Adamkus,

Regional Administrator, U.S. EPA, Region V.

[FR Doc. 96–31709 Filed 12–13–96; 8:45 am]

BILLING CODE 6560–50–P