service center may terminate at any time an automatic extension by mailing to the REMIC a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on Form 8736 or to the REMIC's last known address.

(e) *Penalties.* See sections 6698 and 6651 for failure to file a REMIC income tax return or failure to pay the amount shown as tax on the return.

(f) *Coordination with § 1.6081–1.* Except in undue hardship cases, no extension of time for filing a REMIC income tax return will be granted under § 1.6081–1 until an automatic extension has been allowed pursuant to the provisions of this section.

(g) *Effective date.* This section is effective for applications for an automatic extension of time to file a REMIC income tax return filed on or after December 31, 1996.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 9. The authority citation for part 301 continues to read in part as follows:

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

Par. 10. Section 301.6651–1 is amended by revising paragraph (c)(3) to read as follows:

§ 301.6651–1 Failure to file tax return or to pay tax.

* * * * *

(c) * * *

(3) If, for a taxable year ending on or after December 31, 1995, an individual taxpayer satisfies the requirement of § 1.6081–4(a) of this chapter (relating to automatic extension of time for filing an individual income tax return), reasonable cause will be presumed, for the period of the extension of time to file, with respect to any underpayment of tax if—

(i) The excess of the amount of tax shown on the individual income tax return over the amount of tax paid on or before the regular due date of the return (by virtue of tax withheld by the employer, estimated tax payments, and any payment with an application for extension of time to file pursuant to § 1.6081–4 of this chapter) is no greater than 10 percent of the amount of tax shown on the individual income tax return; and

(ii) Any balance due shown on the individual income tax return is remitted with the return.

* * * * *

§ 301.6651–1T [Removed]

Par. 11. Section 301.6651–1T is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 12. The authority citation for part 602 continues to read as follow:

Authority: 26 U.S.C. 7805.

Par. 13. In § 602.101, paragraph (c) is amended by removing the entries for §§ 1.6081–2T, 1.6081–3T, and 1.6081–4T from the table, revising the entry for § 1.6081–4, and adding the following entries in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(c) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	
1.6081–2	1545–0148 1545–1054 1545–1036
* * * * *	
1.6081–4	1545–0188 1545–1479
1.6081–6	1545–0148 1545–1054
1.6081–7	1545–0148 1545–1054
* * * * *	

Margaret Milner Richardson,

Commissioner of Internal Revenue.

Approved: December 11, 1996.

Donald C. Lubick,

Acting Assistant Secretary of the Treasury.

[FR Doc. 96–32379 Filed 12–30–96; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF JUSTICE

28 CFR Part 92

RIN 1105–AA47

Office of Community Oriented Policing Services; FY 1996 Police Corps Program

AGENCY: Office of the Police Corps and Law Enforcement Education, Office of Community Oriented Policing Services, Department of Justice.

ACTION: Final rule.

SUMMARY: This rule adopts without change an interim rule published by the Office of Community Oriented Policing Services, U.S. Department of Justice, in the Federal Register on September 24, 1996, which established a framework for the Police Corps, authorized by the Police Corps Act, Title XX, Subtitle A of the Violent Crime Control and Law Enforcement Act of 1994. One comment was received before the comment period expired on October 24, 1996.

DATES: Final rule is effective December 31, 1996.

FOR FURTHER INFORMATION CONTACT: L. Anthony Sutin, Deputy Director/General Counsel, Office of Community Oriented Policing Services, U.S. Department of Justice, 1100 Vermont Avenue, NW., Washington, DC 20530; telephone (202) 514–3750.

SUPPLEMENTARY INFORMATION: The purpose of this rule is to provide guidance to States and individuals interested in applying to participates in the Police Corps. The rule addresses eligibility requirements, application criteria and procedures, and certain post-application requirements. The rule is not intended to be a comprehensive compilation of the administrative requirements of the Police Corps; the authorizing statute (42 U.S.C. 14091 *et seq.*) is quite detailed in a number of respects and those requirements and provisions are not repeated in the regulation (but are set forth in the following overview). In addition, other program requirements and procedures will be formulated by the participating States in light of their circumstances and needs.

One commenter requested that college and university police forces be made eligible for assignment of Police Corps officers. The rule does not address this issue beyond restating the statute's requirement that Police Corps participants be assigned to a ''State or local police force.'' The Office intends to defer to participating States the determination of whether a particular college or university police force qualifies as a ''State or local police force'' under the laws of those particular States and meet the other statutory requirements for receiving an assignment of Police Corps officers.

Based on other inquiries received by the Office relating to the program, the following additional points of background clarification are offered. First, while the Police corps does make available educational assistance to dependent children of fallen law enforcement officers, this assistance is limited to children of officers who served in a State that participate in the Police Corps. See 28 CFR 92.2(c)(3). Second, nothing in the statute or rule requires Police Corps participants who will receive scholarships for graduate study to resign their officer position upon commencement of graduate study,

to the extent consistent with their employment and educational commitments.

The Office of Community Oriented Policing Services is adopting the interim rule as final without change.

The Catalog of Federal Domestic Assistance Number for the Police Corps is 16.712.

Administrative Requirements

Executive Order 12866

This regulation has been drafted and reviewed in accordance with Executive Order 12866, section 1(b), Principles of Regulation. The Office of Community Oriented Policing Services has determined that this final rule is not a ''significant regulatory action'' under Executive Order 12866, section 3(f), Regulatory Planning and Review, and, accordingly, this final rule has not been reviewed by the Office of Management and Budget.

Regulatory Flexibility Act

The Director, Office of the Police Corps and Law Enforcement Education, Office of Community Oriented Policing Services, in accordance with the Regulatory Flexibility Act, codified at 5 U.S.C. 605(b), has reviewed this regulation and, by approving it, certifies that this regulation will not have a significant economic impact on a substantial number of small entities. This final rule builds upon the statutory outline of a program providing scholarships and educational assistance to individuals in exchange for a commitment to serve as a law enforcement officer for four years, and the award of such scholarships or assistance imposes no requirements on small businesses or other small entities.

Paperwork Reduction Act

Information collection associated with this regulation has been approved by the Office of Management and Budget under the provisions of the Paperwork Reduction Act of 1995. The OMB control number for this collection is 1103–0035.

List of Subjects in 28 CFR Part 92

Law enforcement officers, Scholarships and fellowships, Student aid.

Accordingly, the interim rule adding 28 CFR part 92, which was published in the Federal Register on September 24, 1996, at 61 FR 49971, is adopted as a final rule without change.

Dated: December 19, 1996.

Joseph E. Brann,

Director.

[FR Doc. 96–33294 Filed 12–30–96; 8:45 am]

BILLING CODE 4410–AT–M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 244 and 245

[FRL–5670–6]

Solid Waste Programs; Management Guidelines for Beverage Containers and Resource Recovery Facilities Guidelines; Removal of Obsolete Guidelines

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The Environmental Protection Agency (EPA) is removing from the Code of Federal Regulations (CFR) two guidelines pertaining to solid waste management which are obsolete. The activities addressed in these 1976 guidelines have been included in numerous state and local statutes and regulations and other Federal rules, or have been superseded by such Presidential actions as Executive Order 12873, ''Federal Acquisition, Recycling, and Waste Prevention.'' Deleting these guidelines from the CFR will have no measurable impact on solid waste management.

In the proposed rules section of today's Federal Register, EPA is proposing to withdraw Parts 244 and 245 from Title 40 of the CFR. The accompanying proposal incorporates the contents of this direct final rule. If adverse comments are received on that notice of proposed rulemaking, EPA will withdraw the direct final rule and address the comments received in a subsequent final rule. No additional opportunity for public comment will be provided.

DATES: This final rule will be effective on March 3, 1997 unless EPA receives adverse comments on the accompanying proposal within January 30, 1997. If such adverse comment is received, EPA will withdraw this direct final rule, and provide timely notice in the Federal Register.

ADDRESSES: Written comments (one original and two copies) should reference docket number F–96–MRBF–FFFFF and be addressed to: RCRA Docket and Information Center (RIC), Office of Solid Waste (5305W), U.S. Environmental Protection Agency, 401 M Street, SW, Washington, DC 20460. Supporting docket materials can be viewed at and hand deliveries of comments can be made to the following address: 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 FURTHER INFORMATION CONTACT: Deborah Gallman, (703) 308–7276, U.S. EPA, Office of Solid Waste and Emergency Response, 401 M Street, S.W., (5306W), Washington, D.C. 20460, or the RCRA Hotline, phone (800) 424–9346 or TDD (800) 553–7672 (hearing impaired) or (703) 412–9810 or TDD (703) 412–3323 in the Washington, D.C., metropolitan area.

SUPPLEMENTARY INFORMATION:

I. Authority

This rule is being issued under the authority of sections 1008, 2002, 6001, and 6004 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act of 1976 and the Hazardous and Solid Waste Amendments of 1984; 42 U.S.C. 6961.

II. Introduction

On March 4, 1995, the President directed all Federal agencies and departments to conduct a comprehensive review of the regulations they administer and by June 1, 1995, to identify those rules that are obsolete or unduly burdensome. EPA has conducted a review of all its rules, including rules issued under the Resource Conservation and Recovery Act (RCRA). Based on that review, EPA is today withdrawing parts 244 and 245 from the CFR. In addition to the removal of parts 244 and 245, the EPA of Office of Solid Waste and Emergency Response identified a number of other rules that were obsolete as a matter of law or policy, and rules that needed clarifications in order to make certain provisions easier to read and understand. EPA has already published rules to address this (see 60 FR 33912 and 61 FR 18501) and plans to publish additional actions to further eliminate unnecessary rules and clarify others as appropriate. The Office of Solid Waste and Emergency Response intends to continue to evaluate its regulations to determine if they can be further simplified or stremlined.