Manager, Directorate for Epidemiology and Health Sciences, Consumer Product Safety Commission, Washington, DC 20207; telephone (301) 504–0477, ext. 1206; email bjacobson@cpsc.gov. Concerning requests and procedures for oral presentations of comments: Rockelle Hammond, Docket Control and Communications Specialist, Consumer Product Safety Commission, Washington, DC 20207; telephone: (301) 504–0800 ext. 1232.

SUPPLEMENTARY INFORMATION: Multi-purpose lighters are hand-held, flame-producing products that have ignition mechanisms and operate on fuel. Typically, they are used to light devices such as charcoal and gas grills and fireplaces. These products include those referred to as utility lighters or micro-torches. Devices intended primarily for igniting smoking materials are excluded; such products are already subject to a child-resistance standard at 16 CFR part 1210.

In the **Federal Register** of September 30, 1998, the Commission proposed a rule that, if issued, would require that multi-purpose lighters resist operation by children under age 5. 63 FR 52397; see also 63 FR at 52394. The Commission proposed this rule because it believes that unreasonable risks of injury and death from fire are associated with multi-purpose lighters that can be operated by young children. Written comments on the proposal should be received by December 14, 1998.

As required by section 9(d)(2) of the Consumer Product Safety Act, 15 U.S.C. 2058(d)(2), there will be an opportunity for interested parties to present oral comments on the proposal. If requests for oral presentations of comments are received, the presentations will be at 10 a.m., January 20, 1999, in the Room 420 in the Commission's offices at 4330 East-West Highway, Bethesda, MD 20814.

Requests for oral presentations of comments must be received by January 4, 1998. Persons requesting an oral presentation must file the text of their presentation on or before January 11, 1999.

Commenters should limit their presentations to approximately 10 minutes, exclusive of any periods of questioning by the Commissioners or the CPSC staff. The Commission reserves the right to further limit the time for any presentation and to impose restrictions to avoid excessive duplication of presentations.

Dated: December 9, 1998.

Sadye E. Dunn,

Secretary, Consumer Product Safety Commission.

[FR Doc. 98–33122 Filed 12–14–98; 8:45 am]

BILLING CODE 6355–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG–111435–98]

RIN 1545–AW37

Payment by Check or Money Order; Payment by Credit Card and Debit Card

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations portion of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to payment of internal revenue taxes by credit card or debit card. The text of the temporary regulations also serves as the text of these proposed regulations. This document also contains proposed regulations that provide that payments of tax by check or money order should be made payable to the United States Treasury, in order to implement changes to the law made by the Internal Revenue Service Restructuring and Reform Act of 1998. These proposed regulations will affect all persons who pay taxes by check or money order.

DATES: Written or electronically generated comments and requests for a hearing must be received by March 15, 1999.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG–111435–98), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG–111435–98), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the ''Tax Regs'' option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.ustreas.gov/prod/tax__regs/comments.html.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Mitchel S. Hyman, (202) 622–3620; concerning submissions, Michael Slaughter, (202) 622–7190 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

This document contains a proposed amendment to the Procedure and Administration Regulations (26 CFR Part 301) amending § 301.6311–1 to reflect the enactment of section 3703 of the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105–206, 112 Stat. 685)(1998 Act). Section 301.6311–1 currently states that checks or money orders should be made payable to the Internal Revenue Service. Section 3703 of the 1998 Act states that the Secretary of the Treasury shall establish such rules, regulations, and procedures as are necessary to allow payment of taxes by check or money order to be made payable to the United States Treasury. The amendment accordingly provides that checks and money orders should be made payable to the United States Treasury. However, checks and money orders made payable to the Internal Revenue Service pursuant to the current regulation and prior instructions will continue to be accepted.

Additionally, the temporary regulations in the Rules and Regulations portion of this issue of the **Federal Register** amend the Procedure and Administration Regulations (26 CFR part 301) to add new §§ 301.6103(k)(9)–1T and 301.6311–2T, providing for payment of internal revenue taxes by credit card or debit card. The temporary regulations reflect the amendment of sections 6103 and 6311 by section 1205 of the Taxpayer Relief Act of 1997 (Public Law 105–34, 111 Stat. 788, 995) and section 4003(k) of the Tax and Trade Relief Extension Act of 1998 (Public Law 105–277, 112 Stat. 2681). The text of the temporary regulations serves as the text of these proposed regulations. The preamble to the temporary regulations explains the 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) does not apply to these regulations, and because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C.

chapter 6) does not apply. 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) or electronically generated comments 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 by a person that timely submits 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 Mitchel S. Hyman, Office of Assistant Chief Counsel (General Litigation) CC:EL:GL, IRS. However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR Part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

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

Par. 2. Section 301.6103(k)(9)–1 is added to read as follows:

§ 301.6103(k)(9)–1 Disclosure of returns and return information relating to payment of tax by credit card and debit card.

[The text of this proposed section is the same as the text of § 301.6103(k)(9)–1T published elsewhere in this issue of the **Federal Register**.]

§ 301.6311–1 [Amended]

Par. 3. Section 301.6311–1(a)(1)(i) is amended by removing the language ''Internal Revenue Service'' from the third sentence and adding the language ''United States Treasury'' in its place.

Par. 4. Section 301.6311–2 is added to read as follows:

§ 301.6311–2 Payment by credit card and debit card.

(The text of this proposed section is the same as the text of § 301.6311–2T published elsewhere in this issue of the **Federal Register**.]

Michael P. Dolan,

Deputy Commissioner of Internal Revenue.

[FR Doc. 98–32927 Filed 12–14–98; 8:45 am]

BILLING CODE 4830–01–U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 300

[FRL–6200–8]

National Oil and Hazardous Substances Pollution Contingency Plan National Priorities List

AGENCY: Environmental Protection Agency.

ACTION: Notice of intent for partial deletion of the Treasure Island Naval Station—Hunters Point Annex Site from the National Priorities List (NPL).

SUMMARY: The Environmental Protection Agency (EPA), Region 9, announces its intent to delete operable unit (OU) No. 1, also known as Parcel A, of Treasure Island Naval Station—Hunters Point Annex, also known as Hunters Point Naval Shipyard (HPS), Superfund Site (EPA ID # CA1170090087) from the National Priorities List (NPL) and requests public comment on this action. The NPL constitutes Appendix B of 40 CFR part 300 which is the National Oil and Hazardous Substance Pollution Contingency Plan (NCP), which EPA promulgated pursuant to section 105 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

This proposal for partial deletion pertains to Parcel A, which includes the upland area of HPS and a portion of the lowlands. A majority of Parcel A had functioned as a residential area for Navy personnel and is designated, by the City of San Francisco Redevelopment Agency, for future residential use. The Navy has issued a ''no action'' Record of Decision (ROD) for Parcel A. EPA bases its proposal to delete Parcel A on the determination by EPA and the State of California, through the California Environmental Protection Agency (Cal/EPA), Department of Toxic Substances Control (DTSC), that all appropriate actions under CERCLA have been implemented to protect human health, welfare, and the environment at Parcel A.

This partial deletion pertains only to Parcel A of the HPS Site and does not include Parcels B, C, D, E, and F. Parcels B, C, D, E, and F will remain on the NPL, and response activities will continue at these parcels.

DATES: Comments concerning this site may be submitted on or before January 14, 1999.

ADDRESSES: Comments may be submitted to Carolyn J. Douglas (SFD–5), NPL Coordinator, U.S. EPA, Region 9, 75 Hawthorne St., San Francisco, CA 94105, 415–744–2343, Fax 415–744–1916, email DOUGLAS.CAROLYN@EPAMAIL. EPA. GOV.

Information repositories: Comprehensive information on this Site is available for viewing at the following locations:

U.S. EPA, Region 9, Superfund Records Center, 4th floor, 95 Hawthorne St., San Francisco, CA 94105, 415–536–2000

Anna E. Waden Branch Library, 5075 Third St., San Francisco, CA 94124, 415–715–4100

San Francisco Main Public Library, Civic Center, San Francisco, CA 94102, 415–557–4400

FOR FURTHER INFORMATION CONTACT: Claire Trombadore (SFD–8–2), RPM, U.S. EPA, Region 9, 75 Hawthorne St., San Francisco, CA 94105, 415–744–2409, Fax 415–744–1916, email TROMBADORE.CLAIRE@ EPAMAIL.EPA.GOV.

SUPPLEMENTARY INFORMATION:

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I. Introduction
II. NPL Partial Deletion Criteria
III. Partial Deletion Procedures
IV. Basis for Intended Site Partial Deletion

I. Introduction

The United States Environmental Protection Agency (EPA), Region 9, announces its intent to delete a portion of the Treasure Island Naval Station—Hunters Point Annex, also known as Hunters Point Naval Shipyard (HPS), Site located in San Francisco, California, from the National Priorities List (NPL), which constitutes Appendix B of the National Oil and Hazardous Substances Pollution Contingency Plan (NCP), 40 CFR part 300, and requests public comment on this proposal.

This proposal for partial deletion pertains to Parcel A, which consists of the upland area, as well as a portion of the lowlands, of HPS. Parcel A is bounded by the other portions of HPS and the Bayview-Hunters Point district of San Francisco. Parcel A boundaries extend up to Crisp St. and across Spear Ave. to the south, up to Griffith St. to the west, and up to Fisher Ave. and