

§ 1915.8 List of communities with no special flood hazard areas.

State	County	Community name
Illinois.....	Menard.....	Village of Tallula.
Do.....	Macoupin.....	City of Virden.
Indiana.....	White.....	Town of Monon.
Oklahoma.....	Muskogee.....	Town of Oktaha.
Oregon.....	Linn.....	Town of Waterloo.
Texas.....	Jones.....	City of Anson.
Do.....	Callahan.....	City of Clyde.
Do.....	Eastland.....	City of Gorman.
Do.....	Travis.....	City of Manor.
Do.....	Montague.....	City of Saint Jo.
Do.....	Jones.....	City of Stamford.
Do.....	Runnels.....	City of Winters.

(National Flood Insurance Act of 1968 (Title XIII of Housing and Urban Development Act of 1968), effective January 28, 1969 (33 FR 17804, November 28, 1968), as amended; 42 U.S.C. 4001-4128; and the Secretary's delegation of authority to Federal Insurance Administrator, 43 FR 7719.)

Issued: June 30, 1978.

GLORIA M. JIMENEZ,
Federal Insurance Administrator.

[FR Doc. 78-22791 Filed 8-15-78; 8:45 am]

[1505-01]

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE
SERVICE, DEPARTMENT OF THE
TREASURY

SUBCHAPTER A—INCOME TAX

[T.D. 7557]

PART 1—INCOME TAX; TAXABLE
YEARS BEGINNING AFTER DECEMBER
31, 1953

Reinstatement of Form 958

Correction

In FR Doc. 78-22230 appearing at page 35279 in the issue for Wednesday, August 9, 1978, on page 35279, in the third column, under the heading "§ 1.6035-1 [Amended]", in the paragraph numbered "1", the filing date for Form 958 now listed as "September 29, 1978" should be corrected to read "October 10, 1978".

[4830-01]

[T.D. 7559; LR-114-78]

PART 7—TEMPORARY INCOME TAX
REGULATIONS UNDER THE TAX
REFORM ACT OF 1976Delay in date of furnishing information
on carryover basis property

AGENCY: Internal Revenue Service,
Treasury.

ACTION: Temporary regulations.

SUMMARY: This document provides temporary regulations for executors of estates of decedents who die after December 31, 1976. Changes were made in the applicable tax law by the Tax Reform Act of 1976. The regulations delay the dates for furnishing information to the Internal Revenue Service and to beneficiaries on carryover basis property.

DATE: The regulations generally apply to estates of persons dying after December 31, 1976.

FOR FURTHER INFORMATION
CONTACT:

William D. Gibbs of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C. 20224 (Attention: CC:LR:T) 202-566-3287 (not a toll-free number.)

BACKGROUND

This document contains temporary regulations delaying the date for furnishing information on carryover basis property to the Service and to beneficiaries of such property. The requirement to furnish this information is contained in section 6039A of the Internal Revenue Code of 1954, as added by section 2005 (d) of the Tax Reform Act of 1976 (Pub. L. 94-455, 90 Stat. 1877).

Temporary regulations telling how and when this information must be furnished were published in the FEDERAL REGISTER on April 20, 1978, 43 FR 16734.

The dates specified in that regulation are being postponed in order to

give executors more time to comply with the reporting requirements.

DRAFTING INFORMATION

The principal author of this regulation was William D. Gibbs of the Legislation and Regulations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in developing the regulation, both on matters of substance and style.

Waiver of Certain Procedural Requirements of Proposed Treasury Directive

A determination has been made by one of the undersigned, Jerome Kurtz, Commissioner of Internal Revenue, that there is an immediate need for guidance to the public in order to give executors more time to furnish the information required under section 6039A. Because of the immediate need for such guidance, compliance with the procedural requirements of paragraphs 8 through 13 of the proposed Treasury directive, relating to improving regulations (43 FR 22319), would be impractical, and, therefore, these requirements have not been followed.

Adoption of amendments to the regulations. Accordingly, 26 CFR Part 7 is amended as follows:

Section 7.6039A-1 is amended by striking out "October 31, 1978" each place it appears and inserting in lieu thereof "December 31, 1978."

This Treasury decision merely postpones the effective date of a rule, and there is need for immediate guidance with respect to the postponement. For these reasons, it is found unnecessary and impracticable to issue this Treasury decision with notice and public procedure thereon under subsection (b) of section 553 of title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

This Treasury decision is issued under the authority contained in sections 7805 and 6039A of the Internal Revenue Code of 1954 (68A Stat. 917, 90 Stat. 1877; 26 U.S.C. 7805, 6039A).

JEROME KURTZ,
Commissioner of Internal Revenue.

Approved: August 7, 1978.

DONALD C. LUBICK,
Assistant Secretary of the
Treasury.

[FR Doc. 78-22832 Filed 8-15-78; 8:45 am]

[3810-70]

Title 32—National Defense

**CHAPTER I—OFFICE OF THE
SECRETARY OF DEFENSE**

Deletion of Parts

AGENCY: Office of the Secretary of Defense.

ACTION: Final rule.

SUMMARY: The Office of the Secretary of Defense is reviewing its directives and instructions as part of the effort to meet Presidential objectives to improve Government regulations. The review resulted in identifying in the Code of Federal Regulations 15 parts whose source documents were canceled; and 20 parts whose source documents (a) have been superseded; (b) have become obsolete; or (c) do not involve the general public and therefore are not required to be there.

EFFECTIVE DATE: August 16, 1978.

FOR FURTHER INFORMATION CONTACT:

Ms. M. S. Healy, Federal Register Liaison Officer, OSD/WHs, Pentagon, Washington, D.C. 20301, telephone 202-697-4111.

SUPPLEMENTARY INFORMATION: Several of the parts to be deleted are now under review, and may be revised, combined, and republished in the Code of Federal Regulations if they are determined to impact on the general public.

Accordingly, 32 CFR Chapter I is amended by revoking the following parts:

(a) Subchapter B—Personnel; Military and Civilian: Parts 44, 49, 56, 57, 63, 64, 71, 72, 83, 84, 86, 93, 95, 96, 120, 123, 125, 136, 139, 142.

(b) Subchapter D—Security: 158.

(c) Subchapter F—Transportation: 173, 178.

(d) Subchapter M—Miscellaneous: 210, 213, 235, 240, 241, 250, 254, 265, 266, 267.

(e) Subchapter O—Military Postal Service: 280.

(f) Subchapter P—Records: 294.

Dated: August 11, 1978.

MAURICE W. ROCHE,
Director, Correspondence and
Directives, Washington Headquarters Services, Department
of Defense.

[FR Doc. 78-22860 Filed 8-15-78; 8:45 am]

[3410-11]

**Title 36—Parks, Forest, and Public
Property**

**CHAPTER II—FOREST SERVICE,
DEPARTMENT OF AGRICULTURE**

**PART 262—REWARDS AND
IMPOUNDMENTS**

**Impoundment and Disposal of
Unauthorized Livestock**

AGENCY: Forest Service, USDA.

ACTION: Final rule.

SUMMARY: The Forest Service issues final rule amendments covering disposal of impounded livestock when the owner has not redeemed them or other means of disposing of the animals have been unsuccessful. The minor change in this final rule provides authority to enter into agreements with State agencies to dispose of impounded livestock of known ownership.

EFFECTIVE DATE: September 15, 1978.

FOR FURTHER INFORMATION CONTACT:

Don Seaman, Assistant Director, Range Management, Forest Service, P.O. Box 2417, Washington, D.C. 20013, telephone 703-235-8139.

SUPPLEMENTARY INFORMATION: This amendment makes minor desirable changes. These regulations were recodified on January 14, 1977 (FEDERAL REGISTER Vol. 42, page 2961). Minor changes in this amendment would authorize the Forest Service to develop agreements with the various State agencies administering livestock laws. The agreements could allow the State agency to dispose of impounded animals of known ownership in those instances where such owner fails to redeem the impounded livestock.

It has been determined that publication of this amendment, in accordance with proposed rulemaking procedures of the Administrative Procedures Act, 5 U.S.C. 533, is unnecessary, because the amendment does not change the procedures for handling impounded livestock. It merely provides for entering into agreements with a State agency to accomplish the disposal of unclaimed animals rather than disposal by agents of the United States. The amendment will facilitate administration and improve Forest Service-State agency relationships. The amendment

does not represent policy additions or major changes in policies which have applied to impoundment of unauthorized livestock on lands of the national forest system.

In light of the foregoing, 36 CFR Chapter II is amended as follows:

§ 262.2 [Amended]

(1) Section 262.2 Impoundment and disposal of unauthorized livestock is amended as follows:

Paragraph (f) delete the final sentence and replace with the following: "Agreements may be made with State agencies whereby livestock of unknown ownership and livestock of known ownership, which are not redeemed by the owner, are released to the agency for disposal in accordance with State law, *Provided*, That remuneration of proceeds from the sale of said animals in excess of costs of impoundment and to arrange for disposal of livestock of known ownership will be refunded to the former owner.

(Sec. 1, 30 Stat. 35, as amended (16 U.S.C. 551); sec. 1, 33 Stat. 628 (U.S.C. 472); 50 Stat. 562, as amended (7 U.S.C. 1011(f)); 58 Stat. 736 (16 U.S.C. 599 (r)).)

DAVID G. UNGER,
Deputy Assistant Secretary for
Conservation, Research, and
Education.

AUGUST 11, 1978.

[FR Doc. 78-22806 Filed 8-15-78; 8:45 am]

[6560-01]

Title 40—Protection of Environment

**CHAPTER I—ENVIRONMENTAL
PROTECTION AGENCY**

SUBCHAPTER C—AIR PROGRAMS

[FRL 946-7]

**PART 52—APPROVAL AND PROMUL-
GATION OF IMPLEMENTATION
PLANS**

**California Plan Revision: Mariposa
County Air Pollution Control District**

AGENCY: Environmental Protection Agency.

ACTION: Final rulemaking.

SUMMARY: The Environmental Protection Agency (EPA) takes final action to approve and, where appropriate, disapprove or take no action on revisions to the Mariposa County Air Pollution Control District (APCD)

portion of the California State implementation plan (SIP) submitted by the Governor's designee. The intended effect of this action is to update rules and regulations, and to correct certain deficiencies in the SIP.

DATES: Final rulemaking actions taken in this notice will be effective on September 15, 1978. Comments on rule 213 may be submitted up to October 16, 1978. See supplementary information section for details.

ADDRESS: Comments on rule 213 should be sent to: Regional Administrator, Attn.: Air and Hazardous Materials Division, Air Programs Branch, California SIP Section (A-4), U.S. Environmental Protection Agency, Region IX, 215 Fremont Street, San Francisco, Calif. 94105.

FOR FURTHER INFORMATION CONTACT:

Allyn M. Davis, Director, Air and Hazardous Materials Division, U.S. Environmental Protection Agency, Region IX, 215 Fremont Street, San Francisco, Calif. 94105, Attn.: Wayne A. Blackard, telephone 415-556-7882.

SUPPLEMENTARY INFORMATION: On September 16, 1977, and December 9, 1977, EPA published a notice of proposed rulemaking (42 FR 46556) and a further notice of proposed rulemaking (42 FR 62163) for revisions to the rules and regulations of the Mariposa County APCD submitted to EPA by the California Air Resources Board (ARB) on June 6, 1977, for inclusion in the California SIP.

The changes contained in the June 6, 1977, submittal that are acted upon by this notice include the following:

- (a) Some definitions are amended.
- (b) The list of exceptions to the visible emission control rule is amended.
- (c) New rules are added to control pathological incineration and abrasive blasting.
- (d) The language of the California Health and Safety Code is incorporated into a number of rules.
- (e) The rule for the control of particulate matter emissions based on process weight rates is amended.
- (f) The sections of the California Health and Safety Code referred to in a number of rules are renumbered to conform with the recodification of the code.
- (g) Some of the rules for the control of open burning including agricultural burning are amended.
- (h) A new rule is added to implement the continuous monitoring program.
- (i) Some procedures before the hearing board are modified.
- (j) Minor wording changes, that do not affect the degree of control, are made to a number of rules.
- (k) A number of rules are renumbered.

A list of the rules being considered by this action was published as part of the September 16, 1977, notice of proposed rulemaking and the December 9, 1977, further notice of proposed rule-

making. The proposed rulemaking provided 30 days for public comments. No comments have been received.

Under section 110 of the Clean Air Act, as amended, and 40 CFR Part 51, the Administrator is required to approve or disapprove the submitted rules as SIP revisions. It is the purpose of this notice to approve all the revisions contained in the June 6, 1977, submittal, and incorporate them into the California SIP, with the exception of those rules not being acted upon and those rules being disapproved as discussed below.

No action is being taken on Rule 203(D), *Exceptions*, as the rule will be addressed in a future FEDERAL REGISTER notice.

Rule 203(G), *Exceptions*, exempts "other equipment in agricultural operations" from the visible emission limitation imposed by Rule 202, *Visible Emissions*. Since the term "other equipment" is not defined, the rule has the potential to render the visible emission limitation unenforceable and therefore is disapproved.

No action is being taken on Rule 205, *Nuisance*, because this rule is not specifically directed at the attainment and maintenance of the national ambient air quality standards (NAAQS) and thus is not appropriate for inclusion in the SIP.

Rule 211, *Process Weight Per Hour*, revises an analogous rule under the same rule number and title, previously approved in the January 10, 1975, submittal, by narrowing the pollutant coverage from the more inclusive "particulate matter" to the less inclusive "dust." The revision is disapproved because no analysis has been submitted to demonstrate that this relaxation will not cause any interference with the attainment and maintenance of the NAAQS. The previously approved Rule 211, *Process Weight Per Hour*, in the January 10, 1975, submittal is retained and shall remain in effect for Federal enforcement purposes.

No action is being taken on Rule 213, *Storage of Petroleum Products*, because EPA is now in the process of re-evaluating the appropriateness of applying the vapor recovery programs specified in 40 CFR 52.255 and 40 CFR 52.256 to the districts within the area presently known as the Mountain Counties air basin. Preliminary information supplied by the Mountain Counties Coordinating Council indicates that existing ambient air quality standard excursions for oxidant in the Mountain Counties air basin are due to transport from the Sacramento Valley and the San Joaquin Valley rather than to the emissions of hydrocarbons within the area. Thus, EPA, by this notice, is inviting public comments on this thesis for the purpose of promulgating final approval or disap-

proval of rule 213. Comments may be sent to the EPA region IX office at the address given above. Comments received on or before October 16, 1978, will be considered and made available for public inspection at the EPA region IX office and the EPA public information reference unit. In addition, copies of the proposed rule and the preliminary analysis are available for public inspection during normal business hours at the EPA region IX office and at the following locations:

Mariposa County Air Pollution Control District, Highway 140, Mariposa, Calif. 95338.
California Air Resources Board, 1709 11th Street, Sacramento, Calif. 95814.

Public Information Reference Unit, Room 2922, EPA Library, 401 M Street SW., Washington, D.C. 20460.

Rule 302(C), *Exceptions to Rule 301*, allows open burning of unsalable wood waste from property being developed for commercial or residential use, subject to requirements imposed by Rule 319, *Open Burning of Wood Waste on Property Where Grown*. Without any showing that this additional category of open burning will not interfere with the attainment and maintenance of the NAAQS, this relaxation of control on open burning should not be allowed. Thus both rule 302(C) and rule 319 are disapproved.

Rule 304, *Exceptions to Rule 303*, is disapproved because it exempts open burning of agricultural waste at altitudes above 3,000 feet mean sea level (m.s.l.) and agricultural burning in areas above 6,000 feet m.s.l. from permit requirements without an adequate demonstration that these exemptions will not interfere with the attainment and maintenance of the NAAQS.

Rule 322, *Mechanized Burners*, is disapproved because it exempts open outdoor fires in mechanized burners from "no-burn day" requirements. Although a visible emission limitation of Ringelmann No. 1 is set, there is no demonstration that this new exemption will not interfere with the attainment and maintenance of the NAAQS.

Rule 404, *Upset Conditions, Breakdown or Scheduled Maintenance*, is disapproved because it permits automatic exemption of sources from applicable emission limitations during equipment malfunction and scheduled maintenance, and therefore could render the emission limitations unenforceable.

Rule 507, *Provision of Sampling and Testing Facilities*, is a new rule adopted to implement the continuous monitoring program in accordance with the requirements of 40 CFR 51.19(e). The rule is approved; however, since the rule does not satisfy all the requirements specified in 40 CFR Part 51, Appendix P, the plan will be disapproved in part under 40 CFR Part 52.

Regulation VI revisions (which include rules 600, 603, and 610) are approved as part of a procedure for the granting of variances. Each variance, however, must satisfy the requirements of section 110 of the Clean Air Act and 40 CFR Part 51 in order to be approved by EPA as a revision to the SIP.

The deletion of rule 203(k), *Exceptions*, previously approved in the January 10, 1975, submittal is approved because the deletion of a rule that exempted smokes or fumes resulting from "acts of God" from the visible emission limitations represents a tightening in air pollution control.

Certification has been received from the ARB that the public hearing requirements of 40 CFR 51.4 have been satisfied.

AUTHORITY: Secs. 110 and 301(a) of the Clean Air Act, as amended (42 U.S.C. §§ 7410 and 7601(a)).

Dated: August 9, 1978.

DOUGLAS M. COSTLE,
Administrator.

Subpart F of Part 52 of Chapter I, Title 40, of the Code of Federal Regulations is amended as follows:

SUBPART F—CALIFORNIA

1. Section 52.220, paragraph (c)(39)(vii) is added as follows:

§ 52.220 Identification of plan.

(c) ***

(39) ***

(vii) Mariposa County APCD.

(A) New or amended rules 102(B), 102(E), 102(S), 102(II), 102(SS), 203 (with the exception of (D)), 206(B), 207, 208, 211, 215, 216, 301, 302, 303, 304, 308, 319, 320, 321, 322, 324, 402, 404, 407, 507, 514, 600, 603, and 610.

(B) Previously approved and now deleted (without replacement) rule 203(k).

2. Section 52.234, paragraph (e)(2) is added as follows:

§ 52.234 Source surveillance.

(e) ***

(2) San Joaquin Valley intrastate AQCR:

(i) Mariposa County APCD.

3. Section 52.236, paragraph (b)(3) is added as follows:

§ 52.236 Rules and regulations.

(a) ***

(b) ***

(3) San Joaquin Valley intrastate region:

(i) Mariposa County APCD.

(A) Rule 203(G), *Exceptions*, submitted on June 6, 1977.

4. Section 52.271, paragraph (a)(4)(vi)(B) is added as follows:

§ 52.271 Malfunction regulations.

(a) ***

(4) ***

(vi) ***

(B) Rule 404, *Upset Conditions, Breakdown or Scheduled Maintenance*, submitted on June 6, 1977.

5. Section 52.273, paragraph (a)(3)(vi) is added as follows:

§ 52.273 Open burning.

(a) ***

(3) ***

(vi) Mariposa County APCD.

(A) Rule 302(C), *Exceptions to Rule 301*; Rule 304, *Exceptions to Rule 303*; Rule 319, *Open Burning of Wood Waste on Property Where Grown*; and Rule 322, *Mechanized Burners*, submitted on June 6, 1977.

6. Section 52.275, paragraph (b)(1)(ii) is added as follows:

§ 52.275 Particulate matter control.

(a) ***

(b) ***

(1) ***

(ii) Mariposa County APCD.

(A) Rule 211, *Process Weight Per Hour*, submitted on June 6, 1977, is disapproved; and Rule 211, *Process Weight Per Hour*, previously approved in the January 10, 1975, submittal is retained and shall remain in effect for Federal enforcement purposes.

[FR Doc. 78-22746 Filed 8-15-78; 8:45 am]

[6560-01]

[FRL 940-1]

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

California Plan Revision: Northern Sonoma County Air Pollution Control District

AGENCY: Environmental Protection Agency.

ACTION: Final rulemaking.

SUMMARY: The Environmental Protection Agency (EPA) takes final action to approve and, where appropriate, disapprove or take no action on changes to the Northern Sonoma County Air Pollution Control District (APCD) portion of the California State Implementation Plan (SIP) submitted by the Governor's designee. The intended effect of this action is to update rules and regulations and to correct certain deficiencies in the SIP.

EFFECTIVE DATE: September 15, 1978.

FOR FURTHER INFORMATION CONTACT:

Allyn M. Davis, Director, Air and Hazardous Materials Division, Environmental Protection Agency, 215 Fremont Street, San Francisco, Calif. 94105. Attn: Wayne A. Blackard, 415-556-7882.

SUPPLEMENTARY INFORMATION: On June 14, 1977 (42 FR 30397), EPA published a notice of proposed rulemaking for revisions to the Northern Sonoma County Air Pollution Control District's Rules and Regulations submitted on July 25, 1973; January 22, 1974; January 10, 1975; November 3, 1975; August 2, 1976; and November 10, 1976. Since the November 10, 1976, submittal represents the most recent complete set of rules and regulations for the District, only it will be addressed in this notice.

The rules contained in the November 10, 1976, submittal comprise a complete revision of Northern Sonoma County APCD's Rules and Regulations and are identical for four of the five APCD's in the North Coast Air Basin. All rules have been renumbered, and many have been reworded or reorganized. In addition to those changes, the most significant changes to rules being acted upon by this notice are as follows:

(a) Language changes are made to conform with recodification of the State Health and Safety Code and to accommodate the Uniform Regulations of the North Coast Air Basin.

(b) Procedures are added regarding public records and trade secrets.

(c) Provisions are added regarding severability, intent of the regulations, and liberal construction.

(d) Exceptions to the visible emissions rule are added.

(e) Specific limits on particulates from steam generating units and Kraft recovery furnaces are established.

(f) Measures to be taken to control fugitive dust are added.

(g) Procedures for issuing orders for abatement are updated and detailed.

(h) Exemptions from open burning prohibitions are added.

(i) Open burning policies are specified.

(j) Use classifications under which open fires are allowed on "permissive-burn" days are specified.