

apply and no Regulatory Flexibility Analysis is required for this rule. The Commissioner of Internal Revenue has determined that this temporary rule is not a major rule as defined in Executive Order 12291 and that a regulatory impact analysis therefore is not required.

Drafting Information

The principal author of these temporary regulations is William A. Jackson 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.

List of Subjects in 26 CFR 1.0-1—1.58-8

Income taxes, Tax liability, Tax rates, Credits.

Adoption of Amendments to the Regulations

PART 1—[AMENDED]

Accordingly, 26 CFR Part 1 is amended as follows:

Paragraph 1. The authority for Part 1 continues to read in part:

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

Par. 2. New § 1.58-3T is added immediately following § 1.58-3 to read as set forth below.

§ 1.58-3T Treatment of non-alternative tax itemized deductions by trusts and estates and their beneficiaries in taxable years beginning after December 31, 1982.

For purposes of section 58(c), in taxable years beginning after December 31, 1982, itemized deductions of a trust or estate which are not alternative tax itemized deductions (as defined in section 55(e)(1)), shall be treated as items of tax preference and apportioned between trusts and their beneficiaries, and estates and their beneficiaries.

There is a need for immediate guidance with respect to the provisions contained in this Treasury decision. For this reason, it is found impracticable to issue it with notice and public procedure 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.

Roscoe L. Egger, Jr.,
Commissioner of Internal Revenue.

Approved: March 31, 1986.

J. Roger Mentz,

*Assistant Secretary of the Treasury
(Designate).*

[FR Doc. 86-9106 Filed 4-22-86; 8:45 am]

BILLING CODE 4830-01-M

PENSION BENEFIT GUARANTY CORPORATION

29 CFR Part 2676

Valuation of Plan Assets and Plan Benefits Following Mass Withdrawal; Interest Rates

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Final rule.

SUMMARY: This is an amendment to the Pension Benefit Guaranty Corporation's regulation on Valuation of Plan Assets and Plan Benefits Following Mass Withdrawal, which was published on March 25, 1986 (at 51 FR 10322), and is effective on April 24, 1986. Section 2676.15(c) of the regulation contains a table setting forth, for each calendar month ending after the effective date of the regulation, a series of interest rates to be used in valuing benefits and certain assets as of valuation dates that occur within that calendar month. This amendment establishes the first series of interest rates in that table.

EFFECTIVE DATE: April 24, 1986.

FOR FURTHER INFORMATION CONTACT: Deborah Murphy, Attorney, Corporate Policy and Regulations Department (35100), Pension Benefit Guaranty Corporation, 2020 K Street, NW., Washington, DC 20006; 202-956-5050 (202-956-5059 for TTY and TDD). (These are not toll-free numbers).

SUPPLEMENTARY INFORMATION: The Pension Benefit Guaranty Corporation's regulation on Valuation of Plan Assets and Plan Benefits Following Mass Withdrawal establishes rules for valuing assets and benefits of multiemployer plans under sections 4219(c)(1)(D) and 4281(b) of the Employee Retirement Income Security Act of 1974, as amended. Section 2676.15 of the regulation prescribes an interest assumption to be used in performing these valuations. Paragraph (c) of that section contains a table setting forth, for each calendar month ending after the effective date of the regulation, a series of interest rates to be used in any valuation performed as of a valuation date within that calendar month.

This amendment to the regulation establishes the first monthly rate series in the table in § 2676.15(c). This rate series is for the month of April 1986 and applies to valuation dates occurring on or after April 24 (the regulation's effective date) and before May 1, 1986. The PBGC intends to publish a new entry in the table each month, whether or not the new entry contains rates different from those prescribed for the preceding month. The PBGC will publish the rate series for each month before the beginning of the month. Beginning with the rates for June 1986, the PBGC expects to publish each month's rates on or about the fifteenth of the preceding month.

The PBGC finds that notice of and public comment on this amendment would be impracticable and contrary to the public interest, and that there is good cause for making this amendment effective immediately. These findings are based on the need to have the interest rates in this amendment reflect market conditions that are as nearly current as possible and the need to issue the interest rates promptly so that they are available to the public before the beginning of the period to which they apply. (See 5 U.S.C. 533 (b) and (d).) Because no general notice of proposed rulemaking is required for this amendment, the Regulatory Flexibility Act of 1980 does not apply (5 U.S.C. 601(2)).

The PBGC has also determined that this amendment is not a "major rule" within the meaning of Executive Order 12291 because it will not have an annual effect on the economy of \$100 million or more; or create a major increase in costs or prices for consumers, individual industries, or geographic regions; or have significant adverse effects on competition, employment, investment, or innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

List of Subjects in 29 CFR Part 2676

Employee benefit plans, Pensions.

In consideration of the foregoing, Part 2676 of Subchapter H of Chapter XXVI of Title 29, Code of Federal Regulations, is amended as follows:

PART 2676—VALUATION OF PLAN BENEFITS AND PLAN ASSETS FOLLOWING MASS WITHDRAWAL

1. The authority citation for Part 2676 continues to read as follows:

Authority: Secs. 4002(b)(3), 4219(c)(1)(D), and 4281(b), Pub. L. 93-406, as amended by sections 403(1) and 104(2) (respectively), Pub. L. 96-364, 94 Stat. 1302, 1237-1238, and 1261

(1980) (29 U.S.C. 1302(b)(3), 1399(c)(1)(D), and 1441(b)(1)).

2. In § 2676.15, paragraph (c) is revised to read as follows:

§ 2676.15 Interest.

(c) Interest rates.

For valuation dates occurring in the month—	The values of $\frac{1}{n}$ are—															
	$\frac{1}{1}$	$\frac{1}{2}$	$\frac{1}{3}$	$\frac{1}{4}$	$\frac{1}{5}$	$\frac{1}{6}$	$\frac{1}{7}$	$\frac{1}{8}$	$\frac{1}{9}$	$\frac{1}{10}$	$\frac{1}{11}$	$\frac{1}{12}$	$\frac{1}{13}$	$\frac{1}{14}$	$\frac{1}{15}$	$\frac{1}{16}$
April 1986.....	.09875	.095	.09	.085	.08	.07375	.07375	.07375	.07375	.07375	.0675	.0675	.0675	.0675	.0675	.06

Issued at Washington, DC, on this 17th day of April, 1986.

Kathleen P. Utgoff,

Executive Director, Pension Benefit Guaranty Corporation.

[FR Doc. 86-8840 Filed 4-22-86; 8:45 am]

BILLING CODE 7708-01-M

DEPARTMENT OF DEFENSE

Department of the Navy

32 CFR Part 735

Reporting Births and Deaths in Cooperation With Other Agencies

AGENCY: Naval Medical Command, Navy, DOD.

ACTION: Final rule.

SUMMARY: The Naval Medical Command promulgated this regulation to disseminate the latest information relative to the registration of births, deaths, and other vital statistics for such events occurring under the jurisdiction of Navy Medical Department facilities. Part 138 of this title on the registration of births occurring in overseas activities, disseminates in its entirety the Department of Defense Directive. This promulgation assures conformity with that Department of Defense directive.

EFFECTIVE DATE: January 10, 1986.

FOR FURTHER INFORMATION CONTACT:

Herbert L. Pelham, Program Analyst, Naval Medical Command, Washington, DC 20372-5120 (202) 653-1179.

List of Subjects in 32 CFR Part 735

Military personnel, Health professions, Archives and records.

J.S. Cassells,

Commander, Naval Medical Command.

Accordingly, 32 CFR Part 735 is added to read as follows:

PART 735—REPORTING BIRTHS AND DEATHS IN COOPERATION WITH OTHER AGENCIES

Sec.

735.1 Purpose.

735.2 Background.

735.3 Action.

Authority: 70A Stat. 278; 80 Stat. 379, 383; 5 U.S.C. 301, 552; and 10 U.S.C. 5031.

§ 735.1 Purpose.

To promulgate latest guidance on reporting births and deaths, including births to which Part 138 of this title is applicable.

§ 735.2 Background.

For Armed Forces members and their dependents on duty overseas, registration of vital statistics with an appropriate foreign government may be a distinct advantage should documentary evidence, acceptable in all courts, be required at any future time. Department of Defense (DOD) policy is that military services will require their members to make official record of births, deaths, marriages, etc., with local civil authorities in whose jurisdiction such events occur.

§ 735.3 Action.

When a medical officer has knowledge of a birth or death occurring under the following conditions, he or she shall refer the matter to the commanding officer for assurance of compliance with DOD policy.

(a) *Births.* (1) In accordance with local health laws and regulations, the commanding officer of a naval hospital in the United States (U.S.) shall report to proper civil authorities all births, including stillbirths, occurring at the hospital. Medical officers on ships and aircraft operating within U.S. political boundaries, or at stations other than naval hospitals in the U.S., shall report all births occurring within their professional cognizance. It shall be the duty of the medical officer to determine the requirements of local civil authorities for these reports.

(2) When births occur on aircraft or ships operating beyond U.S. political boundaries, the medical officer responsible for delivery shall make a report to the commanding officer, master of the ship, or to the officer in command of any aircraft, in every case to be recorded in the ship or aircraft log. A report shall also be made to local civil authorities in the first port of entry if required by law and regulation of such

authorities when births occur on a course inbound to the U.S. Additionally, the medical officer shall:

(i) Furnish the parents with appropriate certificates and shall, if the report is not accepted by the local registrar of vital statistics or other civil authority, or in any case in which local authority has indicated in writing that such a report will not be accepted,

(ii) Advise the parents to seek the advice of the nearest office of the U.S. Immigration and Naturalization Service (USINS), at the earliest practicable time. USINS offices are located in ports of entry and in major cities of the United States.

(iii) For births occurring on courses out-bound and beyond the continental limits of the U.S., report to the U.S. consular representative at the next appropriate foreign port. When the aircraft or ship does not enter a foreign port, procedures described in § 735.3(a)(2)(ii) shall be followed.

(3) Attention is invited to the fact that reports of birth may be forwarded to the Bureau of Health Statistics, Department of Health, Honolulu, Hawaii for any births occurring on courses destined for islands in the Pacific Ocean over which the United States has jurisdiction as well as for those births which are otherwise accepted by civil authorities for Hawaii.

(4) Part 138 of this title prescribes policy, responsibilities, and procedures on birth registration of infants born to U.S. citizens, in military medical facilities outside the United States and its possessions.

(b) *Deaths.* When a death occurs at a naval activity in any State, Territory, or insular possession of the United States, the commanding officer or designated representative shall report the death promptly to proper civil authorities in accordance with Naval Medical Command directives. If requested by these civil authorities, the civil death certificate may be prepared and signed by the cognizant naval medical officer. Local agreements concerning reporting and preparation of death certificates

should be made between the naval facility and local civil authorities.

[FR Doc. 86-8966 Filed 4-22-86; 8:45 am]

BILLING CODE 3810-AE-M

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 110

[CGD12 84-07]

Anchorage Regulations; San Francisco Bay

Correction

In FR Doc. 86-8016 beginning on page 12314 in the issue of Thursday, April 10, 1986, make the following corrections on page 12318:

1. In the first column, in § 110.224(e) (17) and (18), in the first line of each paragraph, "N." should read "No."

2. In the second column, in § 110.224(e)(19), in the last line, the longitude should read: 121° 55' 05" W.

BILLING CODE 1505-01-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 81

[A-6-FRL 3005-7]

Designation of Areas for Air Quality Planning Purposes; Redesignation of Portion of Tulsa County, OK, for Carbon Monoxide

AGENCY: Environmental Protection Agency.

ACTION: Final rule.

SUMMARY: This notice approves the Oklahoma State Department of Health (OSDH) July 20, 1984, request to redesignate the carbon monoxide (CO) nonattainment area in Tulsa County to attainment. On May 22, 1985, and July 11, 1985, the OSDH submitted corrections to their submittal in support of their request.

EFFECTIVE DATE: This action will be effective on June 23, 1986 unless notice is received within 30 days that someone wishes to submit adverse or critical comments.

ADDRESSES: Notice of adverse or critical comments may be submitted to Kathryn M. Griffith at the EPA Regional Office address listed below. Copies of the documents relevant to this action are available for inspection during normal business hours at the following locations:

Environmental Protection Agency;
Region 6; Air Programs Branch; 1201 Elm Street; Dallas, Texas 75270
Oklahoma State Department of Health;
Air Quality Service; 1000 Northeast 10th Street; Oklahoma City; Oklahoma 73152

FOR FURTHER INFORMATION CONTACT:

Kathryn M. Griffith; SIP New Source Section; Environmental Protection Agency; Region 6; Air, Pesticides and Toxics Division; Air Programs Branch; 1201 Elm Street; Dallas, Texas 75270; (214) 767-9857. Docket No. OK-85-5.

SUPPLEMENTARY INFORMATION: On July 20, 1984, the OSDH submitted a request to redesignate the CO nonattainment area in Tulsa County to attainment. On May 22, 1985, and July 11, 1985, the OSDH submitted corrections to their submittal. EPA reviewed the request and developed an evaluation report¹, which is available for inspection during normal business hours at the EPA Region 6 office and the other addresses listed above. The request satisfies all of the necessary criteria for redesignations which include valid, recent air quality data showing no violations and evidence of an implemented control strategy resulting in real and enforceable emission reductions.

A detailed description of the nonattainment area is as follows:

Those portions of Tulsa County that include Sections 30, 29, 31, 22, 33 of Township 20 N and Range 13 E; Sections 6, 5, 4, 7, 8, 9 of Township 19 N and Range 13 E; Sections 1, 2, 11, 12 of Township 19 N and Range 12 E; and Sections 36, 35, 26, 25 of Township 20 N and Range 12 E.

Maps of the nonattainment area with the location of the monitors can be found in the evaluation report.

Tulsa County has two continuous CO monitors. Site 126 has had no violations of the CO standard in the last three years. Site 191 was established in October 1983, to replace site 112 which was discontinued in August 1983, due to construction of a 600 car parking lot which encompassed the site. Neither site 191 nor site 112 had any violations of the CO standard in the last three years.

Evaluated levels of carbon monoxide emissions usually occur in Tulsa County during the most adverse weather conditions when the County has ice or snow on the streets, traffic flow is severely impeded and the wind speeds are low. Even when these conditions occurred during December 1983, there were no exceedances of the CO standard.

¹ EPA Review of Oklahoma's Request to Redesignate Tulsa County to Attainment for CO.

The 1979 state implementation plan called for a reduction in emissions of CO of 21 percent in order to attain the ambient standard. According to the latest calculations, implementation of the Federal Motor Vehicle Control Program and Regulation 3.6 "Control of Emission of Carbon Monoxide" (approved November 28, 1980, at 45 FR 79051) have decreased CO emissions in Tulsa County by 26.7 percent.

Based upon EPA's review of the State's request, EPA is redesignating a portion of Tulsa County to attainment for CO.

Because EPA considers today's action to be noncontroversial and routine, we are approving it today without prior proposal. The action will become effective on June 23, 1986. However, if we receive notice by (within 30 days) that someone wishes to submit critical comments then EPA will publish: (1) A notice that withdraws the action, and (2) a notice that begins a new rulemaking by proposing the action and establishing a comment period.

Under 5 U.S.C. 605(b), I certify that this SIP revision will not have a significant economic impact on a substantial number of small entities. (See 46 FR 8709.)

Under section 307(b)(1) of the Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by June 23, 1986. This action may not be challenged later in proceedings to enforce its requirements. (See 307(b)(2)).

The Office of Management and Budget has exempted this rule from the requirements of section 3 of Executive Order 12291.

List of Subjects in 40 CFR Part 81

Air pollution control, National Parks, Wilderness areas.

Dated: April 12, 1986.

Lee M. Thomas,
Administrator.

PART 81—[AMENDED]

Part 81 of Chapter I, Title 40, 40 CFR Part 81 is amended as follows:

1. The authority citation for Part 81 continues to read as follows:

Authority: 42 U.S.C. 7401-7642

2. In § 81.337 Oklahoma, the attainment status designation table for Oklahoma—CO is revised as follows:

§ 81.337 Oklahoma.

* * * * *