

allowances to which an employee was entitled, in some cases the number of withholding exemptions that an employee is entitled to claim has been reduced. To reflect these changes, these final regulations amend the regulations relating to withholding exemption certificates to require employers to submit to the Service a copy of any Form W-4 or W-4A (Employee's Withholding Allowance Certificate) on which an employee claims more than 10 exemptions.

Section 31.3402(f)(1)-1(e) provides that an employee may claim an additional withholding exemption if certain requirements are met. Since the Tax Reform Act of 1986 replaced the zero bracket allowance with the standard deduction and to ensure that withholding more closely matches tax liabilities, these final regulations amend the regulation relating to this additional withholding exemption to reflect the new law.

Special Analyses

The Commissioner of Internal Revenue has determined that this final rule is not a major rule as defined in Executive Order 12291 and that a regulatory impact analysis therefore is not required. It has been certified that this rule will not have a significant impact on a substantial number of small entities because the economic and any other secondary or incidental impact flows directly from the underlying statute. A regulatory flexibility analysis, therefore, is not required under the Regulatory Flexibility Act (5 U.S.C. chapter 6).

Drafting Information

The principal author of these temporary regulations is Laura Ann M. Lauritzen 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 regulations, on matters of both substance and style.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Lotteries, Railroad retirement, Social security, Unemployment tax, Withholding.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR Part 31 is amended as follows:

PART 31—[AMENDED]

Paragraph 1. The authority for Part 31 is amended by adding the following citation:

Authority: 26 U.S.C. 7805. * * * Section 31.3402(f)(1)-1 (e) also issued under 26 U.S.C. 3402 (m). * * *

Par. 2. The authority citation for Part 31 is further amended by removing the following citation: "Section 31.3402(f)(1)-1T also issued under 26 U.S.C. 3402 (m)."

Par. 3. Paragraph (e) of § 31.3402 (f)(1)-1 is revised to read as follows:

§ 31.3402 (f)(1)-1 Withholding exemptions.

(e) *Additional withholding exemption to which an employee is entitled in respect of the standard deduction.* After November 30, 1986, an employee is entitled to one additional withholding exemption unless:

(1) The employee is married (as determined under section 143) and the employee's spouse is an employee receiving wages subject to withholding, or

(2) The employee has withholding exemption certificates in effect with respect to more than one employer. These restrictions do not apply if the combined wages of the employee and the spouse (if any) from other than one employer is less than the amount specified in the instructions to Form W-4 or W-4A (Employee's Withholding Allowance Certificate).

Par. 4. Paragraph (g)(1) of § 31.3402(f)(2)-1 is revised to read as follows:

§ 31.3402 (f)(2)-1 Withholding exemption certificates.

(g) *Submission of certain withholding certificates—(1) General rule.* With respect to withholding exemption certificates received after November 30, 1986, an employer shall submit, in accordance with paragraph (g)(3) of this section, a copy of any withholding exemption certificate, together with a copy of any written statement received from the employee in support of the claims made on the certificate, which is received from the employee during the reporting period (even if the certificate is not in effect at the end of the quarter) if the employee is employed by that employer on the last day of the reporting period and if—

(i) The total number of withholding exemptions (within the meaning of section 3402(f)(1) and the regulations thereunder) claimed on the certificate exceeds 10, or

(ii) The certificate indicates that the employee claims a status exempting the employee from withholding, and the exception provided by paragraph (g)(2) of this section does not apply.

§ 31.3402 [Amended]

Par. 5. Section 31.3402 (f)(1)-1T is hereby removed.

Par. 6. Section 31.3402 (f)(2)-1T is hereby removed.

Lawrence B. Gibbs,
Commissioner of Internal Revenue.

Approved: November 4, 1987.

O. Donaldson Chapoton,
Assistant Secretary of the Treasury.
[FR Doc. 87-27575 Filed 11-30-87; 8:45 am]
BILLING CODE 4830-01-M

VETERANS ADMINISTRATION

38 CFR Part 21

Dependents' Education; Effect of 85-15 Percent Ratio Requirement

AGENCY: Veterans Administration.

ACTION: Final regulations.

SUMMARY: The law and the Code of Federal Regulations prohibit the Veterans Administration (VA) from approving new enrollments under many of the education programs which the VA administers when the VA or the educational institution pays all or part of the tuition, fees, or other charges to or for 85 percent or more of the students enrolled. The Code of Federal Regulations includes students receiving benefits under the Dependents' Educational Assistance Program as being subject to this restriction. A review of the Code of Federal Regulations revealed that this restriction is not required by law as to these beneficiaries. Accordingly, the VA lifts the prohibition which exists in 38 CFR 21.4201 for the students eligible to receive benefits under the Departments' Educational Assistance program.

EFFECTIVE DATE: October 30, 1987.

FOR FURTHER INFORMATION CONTACT: June C. Schaeffer, Assistant Director for Education Policy and Program Administration, Vocational Rehabilitation and Education Service (225C), Department of Veterans Benefits, Veterans Administration, 810 Vermont Avenue, NW, Washington, DC 20420, (202) 233-2092.

SUPPLEMENTARY INFORMATION: On pages 21709 and 21710 of the Federal Register of June 9, 1987, notice was published of the VA's intent to amend 38

CFR 21.4201 to delete the Dependents' Educational Assistance Program from the list of programs affected by the 85-15 percent veteran-nonveteran ratio requirement. Interested people were given 30 days to submit comments, suggestions or objections. The VA received two letters. One letter was from a university. The other was from an educational organization.

One writer wanted the need for the 85-15 percent ratio requirement reexamined with a view towards eliminating 38 CFR 21.4201 entirely. The VA is unable to accept this suggestion.

The 85-15 percent ratio is a requirement of law (38 U.S.C. 1673(d)). The law permits the Administrator of Veterans Affairs to allow waiver of this requirement. 38 CFR 21.4201, besides containing the requirement itself, contains criteria which, if met, will permit waiver of the requirement. As long as this requirement remains in the law the VA must administer it. The agency does not believe it has the authority to eliminate the requirement entirely.

The other writer supported the amendment. Accordingly, the VA is making the proposal final.

The VA has determined that this amended regulation does not contain a major rule as that term is defined by E.O. 12291, entitled Federal Regulation. The regulation will not have a \$100 million annual effect on the economy, and will not cause a major increase in costs or prices for anyone. It will have no significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

The Administrator of Veterans Affairs has certified that this proposed amended regulation, if promulgated, will not have a significant economic impact on a substantial number of small entities as they are defined in the Regulatory Flexibility Act (RFA), 5 U.S.C. 601-612. Pursuant to 5 U.S.C. 605(b), the amended regulation, therefore, is exempt from the initial and final regulatory flexibility analyses requirements of §§ 603 and 604. This certification can be made because the regulation affects only individuals. It will have no significant economic impact on small entities, i.e., small businesses, small private and nonprofit organizations and small governmental jurisdictions.

The Catalog of Federal Domestic Assistance number for the program affected by this amended regulation is 64.117.

List of Subjects in 38 CFR Part 21

Civil rights, Claims, Education, Grant programs-education, Loan programs-education, Reporting and recordkeeping requirements, Schools, Veterans, Vocational education, Vocational rehabilitation.

Approved: October 30, 1987.

Thomas K. Turnage,
Administrator.

PART 21—[AMENDED]

In 38 CFR Part 21, Vocational and Rehabilitation and Education, § 21.4201 is amended by revising the introductory text of paragraph (g)(2) to read as follows:

§ 21.4201 Restrictions on enrollment, percentage of students receiving financial support.

* * * * *

(g) * * *

(2) Except for those enrollments with a beginning date before or the same as the date the school completed the most recent computation, no benefits will be paid either under chapter 106, Title 10, United States Code, or under Chapters 30, 32, 34, or 36, Title 38, United States Code, when that computation establishes that the course—

(Authority: 10 U.S.C. 2136, 38 U.S.C. 1434, 1641, 1673(d); Pub. L. 98-525.)

[FR Doc. 87-27433 Filed 11-30-87; 8:45 am]

BILLING CODE 8320-01-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[A-1-FRL-3295-5]

Approval and Promulgation of Air Quality Implementation Plans

AGENCY: Environmental Protection Agency (EPA).

ACTION: Information notice.

SUMMARY: The 1982 Ozone and Carbon Monoxide State Implementation Plan (SIP) for the Commonwealth of Massachusetts was approved on November 9, 1983 (48 FR 51480) with the understanding that an update of the point source inventory would be submitted by June 1, 1985. On May 31, and June 7, 1985 and June 30, 1987, the Massachusetts Department of Environmental Quality Engineering (DEQE) submitted the emissions inventory update fulfilling the 1982 SIP deficiency.

ADDRESSES: Copies of DEQE's submittal are available for public inspection at the

State Air Programs Branch, Environmental Protection Agency, Region I, JFK Federal Building, Room 2311, Boston, Massachusetts 02203, (617) 565-3245.

FOR FURTHER INFORMATION CONTACT: Cynthia L. Greene, (617) 565-3244; (FTS) 835-3244.

SUPPLEMENTARY INFORMATION: On May 31, and June 7, 1985 and June 30, 1987 the Massachusetts Department of Environmental Quality Engineering (DEQE) submitted an update of their point source inventory. In the November 9, 1983 Federal Register (48 FR 51480), EPA approved Massachusetts' point source inventory with the understanding that the State would update the point source inventory by June 1, 1985. The update was required because the three following reporting requirements were missing from the 1982 SIP submittal: A sample VOC emission calculation, a breakdown of total emissions into individual emission points at 122 major facilities, and a complete detailed categorization of 216 miscellaneous point sources into specific processes. The May 31, and June 7, 1985 submittals partially corrected the deficiencies, and the June 30, 1987 submittal completed the required update.

List of Subjects in 40 CFR Part 60

Air pollution, Intergovernmental relations, Ozone.

Dated: November 2, 1987.

Michael R. Deland,

Regional Administrator, Region I.

[FR Doc. 87-27301 Filed 11-30-87; 8:45 am]

BILLING CODE 6560-50-M

40 CFR Part 271

[FRL-3296-5]

Florida; Final Authorization of State Hazardous Waste Management Program

AGENCY: Environmental Protection Agency.

ACTION: Final authorization of State program.

SUMMARY: Florida has applied for final authorization of revisions to its hazardous waste program under the Resource Conservation and Recovery Act (RCRA). EPA has reviewed Florida's application and has made a decision, subject to public review and comment, that Florida's hazardous waste program revision satisfies all of the requirements necessary to qualify for final authorization. Thus, EPA intends to approve Florida's hazardous waste program revisions. Florida's application

for program revision is available for public review and comment.

DATES: Final authorization for Florida shall be effective January 30, 1988, unless EPA publishes a prior **Federal Register** action withdrawing this immediate final rule. All comments on Florida's program revision application must be received by the close of business December 31, 1987.

ADDRESSES: Copies of Florida's program revision application are available during normal business hours at the following addresses for inspection and copying: Florida Department of Environmental Regulation, Twin Towers Office Building, Room 421, 2600 Blair Stone Road, Tallahassee, Florida 32301, telephone (904) 488-0300; U.S. EPA Headquarters Library, PM 211A, 401 M Street, SW., Washington, DC 20460, Telephone: (202) 382-5926; U.S. EPA Region IV, Library, 345 Courtland Street, NE., Atlanta, Georgia 30365, Telephone: (404) 347-4216.

FOR FURTHER INFORMATION CONTACT: Mr. Otis Johnson, Jr., Chief, Waste Planning Section, RCRA Branch, Waste Management Division, U.S. Environmental Protection Agency, 345 Courtland Street, NE, Atlanta, Georgia 30365, Telephone: (404) 347-3016.

SUPPLEMENTARY INFORMATION:

A. Background

States with final authorization under section 3006(b) of the Resource Conservation and Recovery Act ("RCRA" or "the Act"), 42 U.S.C. 6929(b), have a continuing obligation to maintain a hazardous waste program that is equivalent to, consistent with, and no less stringent than the Federal hazardous waste program. In addition, as an interim measure, the Hazardous and Solid Waste Amendments of 1984 (Pub. L. 96-616, November 8, 1987, herein after "HSWA") allows States to revise their programs to become substantially equivalent instead of equivalent to RCRA requirements promulgated under HSWA authority. States exercising the latter option receive "interim authorization" for the HSWA requirements under section 3006(g) of RCRA, 42 U.S.C. 6926(g), and later apply for final authorization for the HSWA requirements.

Revisions to State's hazardous waste program are necessary when Federal or State statutory or regulatory authority is modified or when certain other changes occur. Most commonly, State program revisions are necessitated by changes to EPA's regulations in 40 CFR Parts 260-266 and 124 and 270.

B. Florida.

Florida initially received final authorization of its hazardous waste program on February 12, 1985 (50 FR 3908, January 29, 1985).

On February 27, 1987, Florida submitted a final program revision application for non-HSWA requirements promulgated through June 30, 1985. Today, Florida is seeking approval of its program revision in accordance with 40 CFR 21(b)(3). Florida was placed on a schedule of compliance to obtain program modifications for section 3006(f), Availability of Information, of the HSWA (52 FR 26013 July 10, 1987).

EPA has reviewed Florida's application, and has made an immediate final decision that Florida's hazardous waste program revision satisfies all of the requirements necessary to qualify for final authorization. Consequently, EPA intends to grant final authorization for the additional program modifications to Florida. The public may submit written comments on EPA's immediate final decision up until December 31, 1987. Copies of Florida's application for program revision are available for inspection and copying at the locations indicated in the "Addresses" section of this notice.

Approval of Florida's program revision shall become effective in 60 days unless an adverse comment pertaining to the State's revision discussed in this notice is received by the end of the comment period. If an adverse comment is received EPA will publish either (1) a withdrawal of the immediate final decision or (2) a notice containing a response to comments which either affirms that the immediate final decision takes effect or reverses the decision.

Florida is today seeking authority to administer the following Federal Requirements promulgated prior to June 30, 1985:

● Biennial Reports.	48 FR 3977	Jan 28, 1983.
● Permit Rules-Settlement Agreement.	48 FR 39622	Sep 1, 1983.
● Interim Status Standards Applicability.	48 FR 52718	Nov 22, 1983.
● Chlorinated Aliphatic Hydrocarbon Listing.	49 FR 5308	Feb 10, 1984.
● National Uniform Manifest.	49 FR 10490	Mar 20, 1984.
● Permit Rules-Settlement Agreement.	49 FR 17716	Apr 24, 1984.
● Warfarin & Zinc Phosphide Listing.	49 FR 19922	May 10, 1984.

● Lime Stabilized Pickle Liquor Sludge.	49 FR 23284	Jun 5, 1984.
● Exclusion of Household Waste.	49 FR 44980	Nov 13, 1984.
● Interim Status Standards Applicability.	49 FR 46095	Nov 21, 1984.
● Satellite Accumulation.	49 FR 49571	Dec 20, 1985.
● Interim Status Standards for Landfills.	50 FR 16044	Apr 23, 1985.

C. Decision

I conclude that Florida's application for program revision meets all the statutory and regulatory requirements established by RCRA. Accordingly, Florida is granted final authorization to operate its hazardous waste program as revised. Florida now has additional responsibility for permitting treatment, storage and disposal facilities within its borders and carrying out other aspects of the RCRA program, subject to the limitation of its revised program application and previously approved authorities. Florida also has primary enforcement responsibilities, although EPA retains the right to conduct inspections under section 3007 of RCRA to take enforcement actions under section 3008, 3013 and 7003 of RCRA.

Compliance With Executive Order 12291

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

Certification Under the Regulatory Flexibility Act

Pursuant to the provisions of 4 U.S.C. 605(b), I hereby certify that this authority will not have a significant economic impact on a substantial number of small entities. This authorization effectively suspends the applicability of certain Federal regulations in favor of Florida's program, thereby eliminating duplicative requirements for handlers of hazardous waste in the State. It does not impose any new burdens on small entities. This rule, therefore, does not require a regulatory flexibility analysis.

List of Subjects in 40 CFR Part 271

Administrative practice and procedure, Confidential business information, Hazardous materials transportation, Hazardous waste, Indian lands, Intergovernmental relations, Penalties, Reporting and recordkeeping requirements, Water pollution control, Water supply.

Authority: This notice is issued under the authority of sections 2002(a), 3006 and 7004(b) of the Solid Waste Disposal Act as amended 42 U.S.C. 6912(a), 6926, 6974(b).

Dated: October 27, 1987.

Charles H. Sutfin,

Acting Regional Administrator.

[FR Doc. 87-27415 Filed 11-30-87; 8:45 am]

BILLING CODE 6560-50-M

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 25

[CC Docket No. 81-704]

Licensing of Space Stations in Domestic Fixed-Satellite Service; Correction

AGENCY: Federal Communications Commission.

ACTION: Final rule; correction.

SUMMARY: This document corrects errors in the final rule published in this proceeding concerning the Domestic Fixed-Satellite Service.

FOR FURTHER INFORMATION CONTACT: Kathleen Campbell (202) 634-1624.

SUPPLEMENTARY INFORMATION: On September 6, 1983, the Commission published a Report and Order (FCC 83-184) in this proceeding at 48 FR 40233. The rule change for § 25.208(c) was incorrectly displayed and is revised as follows:

PART 25—[AMENDED]

§ 25.208 Power flux density limits.

(c) In the band 17.7–19.7 GHz, the power flux density at the Earth's surface produced by emissions from a space station for all conditions and for all methods of modulation shall not exceed the following values:

- 115 dB(W/m²) in any 2 MHz band for angles of arrival between 0 and 5 degrees above the horizontal plane;
- 115 + (δ - 5)/2 dB (W/m²) in any 4 kHz band for angles of arrival δ (in degrees) between 5 and 25 degrees above the horizontal plane; and
- 105 dB(W/m²) in any 1 MHz for angles of arrival between 25 and 90 degrees above the horizontal plane.

These limits relate to the power flux density which would be obtained under assumed free-space propagation conditions.

Federal Communications Commission,
William J. Tricarico,
Secretary.

[FR Doc. 87-27504 Filed 11-30-87; 8:45 am]

BILLING CODE 6712-01-M

47 CFR Part 73

[MM Docket No. 86-449; RM-5479]

Radio Broadcasting Services; Thomaston, ME

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: This document allocates Channel 295B to Thomaston, Maine, as that community's first FM broadcast service, in response to a petition filed by Donna Lee Knauer. Supporting comments were filed by the petitioner. Concurrence of the Canadian government has been obtained for the allotment of Channel 295B at Thomaston. Applications must conform with the technical requirements of § 73.1030(c) (1)–(5) of the rules regarding protection to the Commission's monitoring station at Belfast, Maine. With this action, this proceeding is terminated.

DATES: Effective January 7, 1988. The window period for filing applications will open on January 8, 1988, and close on February 8, 1988.

FOR FURTHER INFORMATION CONTACT: Kathleen Scheuerle, Mass Media Bureau, (202) 634-6530.

SUPPLEMENTARY INFORMATION: This is a summary of the Commission's Report and Order, MM Docket No. 86-449, adopted August 25, 1987, and released November 23, 1987. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Dockets Branch (Room 230), 1919 M Street, NW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractors, International Transcription Service, (202) 857-3800, 2100 M Street, NW., Suite 140, Washington, DC 20037.

List of Subjects in 47 CFR Part 73.

Radio broadcasting.

PART 73—[AMENDED]

1. The authority citation for Part 73 continues to read as follows:

Authority: 47 U.S.C. 154, 303.

§ 73.202 [Amended]

2. In § 73.202(b), the Table of FM Allotments is amended under Maine by adding Channel 295 at Thomaston.

Federal Communications Commission.

Mark N. Lipp,

Chief, Allocations Branch, Policy and Rules Division, Mass Media Bureau.

[FR Doc. 87-27512 Filed 11-30-87; 8:45 am]

BILLING CODE 6712-01-M

INTERSTATE COMMERCE COMMISSION

49 CFR Parts 1011 and 1152

[Ex Parte No. 274 (Sub-No. 12A)]

Rail Abandonments—Public Use Condition; Delegation of Authority

AGENCY: Interstate Commerce Commission.

ACTION: Final rules.

SUMMARY: In order to minimize delay, the Commission is delegating to the Director of the Office of Proceedings authority to decide petitions partially to revoke and petitions to reopen abandonment exemptions authorized, respectively, under general statutory exemption authority in 49 U.S.C. 10505 and the Commission's class exemption procedures in 49 CFR 1152 Subpart F—*Exempt Abandonments and Discontinuances of Service and Trackage Rights* for the purpose of imposing public use conditions under the criteria of 49 CFR 1152.28. Appeals of these decisions will be acted on by the entire Commission.

DATE: December 31, 1987.

DATES: Joseph H. Dettmar (202) 275-7245. [Telephone number for hearing impaired: (202) 275-1721.]

SUPPLEMENTARY INFORMATION: The text of the rules is set forth below.

Additional information is contained in the Commission's decision. To purchase a copy of the full decision, write to Dynamic Concepts, Inc., Room 2229, Interstate Commerce Commission Building, Washington, DC 20423, or call (202) 289-4357/4359 (DC Metropolitan area) [assistance for the hearing impaired is available through TDD services (202) 275-1721 or by pickup from Dynamic Concepts, Inc., in Room 2229 at Commission headquarters].

This action will not significantly affect either the quality of the human environment or energy conservation. Since public comment is not required under 5 U.S.C. 553, the Regulatory Flexibility Act does not apply to this proceeding. See 5 U.S.C. 603.