

of the Office of Assistant Chief Counsel (Income Tax and Accounting), Internal Revenue Service. However, personnel from other offices of the Service and Treasury Department participated in their development.

List of Subjects

26 CFR 1.6001-1 through 1.6109-2

Administration and procedure, Filing requirements, Income taxes.

26 CFR Part 602

Reporting and recordkeeping requirements.

PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1986

Accordingly, title 26, chapter 1, parts 1 and 602 of the Code of Federal Regulations is amended as follows:

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

Authority: 26 U.S.C. 7805. * * * Section 1.6050I-1T also issued under 26 U.S.C. 6050I.

Par. 2. Section 1.6050I-1T is revised to read as follows:

§ 1.6050I-1T Returns relating to cash in excess of \$10,000 received in a trade or business after December 31, 1989 (temporary).

(a) [Reserved]

(b) *Multiple payments.* The receipt of cash deposits or cash installment payments (or other similar payments or prepayments) relating to a single transaction (or two or more related transactions) are reported under this section in different manners depending upon the dollar amounts of the initial and subsequent payments. Reporting of multiple payments is effected as follows:

(1) *Initial payment in excess of \$10,000.* If the initial payment exceeds \$10,000, the recipient must report the initial payment within 15 days of its receipt.

(2) *Initial payment of \$10,000 or less.* If the initial payment does not exceed \$10,000, the recipient must aggregate the initial payment and subsequent payments made within one year of the initial payment until such aggregate amount exceeds \$10,000, and report with respect to the aggregate amount within 15 days after receipt of that payment which causes the aggregate amount to exceed \$10,000.

(3) *Payments received subsequent to payments previously reportable.* In addition to any report required under paragraph (b)(1) or (b)(2) of this section, a report must be made each time that payments (not previously required to be reported under paragraph (b)(1) or (b)(2) of this section or this paragraph (b)(3)) made within a one-year period with

respect to a single transaction (or two or more related transactions), individually or in the aggregate, exceed \$10,000. Such report must be made within 15 days after receipt of that payment which causes the aggregate amount received in the one-year period to exceed \$10,000. (If payments are made within a 15-day period which, under paragraph (b)(1) or (b)(2) or this paragraph (b)(3), would require more than one report to be made, the recipient may elect to make a single report with respect to such payments. Such single report must be made no later than the date by which the first of the separate reports must be made.)

(4) *Example.* On January 10, 1990, M receives an initial cash payment of \$11,000 with respect to a transaction. M receives subsequent cash payments with respect to the same transaction of \$4,000 on February 15, 1990, \$6,000 on March 20, 1990, and \$12,000 on May 15, 1990. M must make a report with respect to the payment received on January 10, 1990, by January 25, 1990. M must also make a report with respect to the payments totalling \$22,000 received from February 15, 1990, through May 15, 1990. This report must be made by May 30, 1990, that is, within 15 days of the date that the subsequent payments, all of which were received within a one-year period, exceeded \$10,000.

(c) [Reserved]

(d) [Reserved]

(e) *Time, manner, and form of reporting—(1) Time of reporting.* (i) Except as otherwise provided in paragraph (e)(1)(ii) of the section, the reports required by this section must be filed with the Internal Revenue Service by the 15th day after the date the cash is received. In the case of multiple payments relating to a single transaction (or two or more related transactions), see paragraph (b) of this section.

(ii) If a report is required by paragraph (b)(3) of this section with respect to payments received after December 31, 1989, and such report would not have been required pursuant to § 1.6050I-1(b), then such report must be filed no later than the later of

(A) 15 days after the receipt of the payment which causes a report to be required by paragraph (b)(3) of this section or

(B) 15 days after July 9, 1990.

(2) [Reserved]

(3) [Reserved]

(f) [Reserved]

(g) [Reserved]

(h) *Effective date.* This section is effective for amounts received after December 31, 1989. The rules contained in § 1.6050I-1 remain effective with respect to amounts received after

December 31, 1989, to the extent they are not inconsistent with the rules contained in this section.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 3. The authority for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 602.101 [AMENDED]

Par. 4. In this table in § 602.101(c), the control number for § 1.6050I-1T continues to read: "1.6050-1T . . . 1545-0892."

Dated: May 28, 1990.

Fred T. Goldberg, Jr.,

Commissioner of Internal Revenue.

Approved:

Kenneth W. Gideon,

Assistant Secretary of the Treasury.

[FR Doc. 90-15085 Filed 7-6-90; 8:45 a.m.]

BILLING CODE 4830-01-M

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 926

Abandoned Mine Land Reclamation Program; Grant Application from the State of Montana Addressing All Coal-Related Impacts from Pre-August 3, 1977, Mining Practices

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior.

ACTION: Final rule.

SUMMARY: The Office of Surface Mining Reclamation and Enforcement (OSM) announced in an April 11, 1990, Federal Register notice (55 FR 13552) that the State of Montana had certified that it had satisfied the requirements of the Surface Mining Control and Reclamation Act of 1977 (SMCRA, U.S.C. 1231 *et seq.*) with regard to abandoned coal mine reclamation. Comments were requested on the certification from the public. After reviewing the matter, the Director of OSM concurs with the State's finding that all coal-related problems have been addressed. The State of Montana is now authorized pursuant to section 409 of SMCRA to utilize abandoned mine land reclamation (AMLR) funds for noncoal reclamation purposes.

FOR FURTHER INFORMATION CONTACT: Jerry R. Ennis, Director, Casper Field Office, Office of Surface Mining Reclamation and Enforcement, 100 E. B

Street, room 2128, Casper, Wyoming 82601-1918, Telephone: (307) 261-5776.

SUPPLEMENTARY INFORMATION: Title IV of SMCRA established an AMLR program for the purposes of reclaiming and restoring lands and water resources adversely affected by past mining. The program is funded by a reclamation fee on the production of coal. Lands and water resources eligible for reclamation are those that were mined or affected by mining and abandoned or left in an inadequate reclamation status prior to August 3, 1977, and for which there is no continuing reclamation responsibility under State or other Federal law.

Each State having within its borders coal-mined lands eligible for reclamation under title IV of SMCRA may submit to the Secretary of the Interior a reclamation plan demonstrating its capability for administering an AMLR program.

Upon approval of the State Reclamation Plan by the Secretary, the State may submit to OSM, on an annual basis, an application for funds to be expended in that State on specific reclamation projects that are necessary to implement the approved State Reclamation Plan. Such annual requests are reviewed and approved in accordance with the requirements of 30 CFR part 886.

AMLR funds are to be utilized to address the problems caused by past mining in the following order. First, reclamation efforts are to be directed at correcting or mitigating the problems caused by past coal mining. Certain noncoal mining-related problems may also be addressed at the same time, however, if they involve direct threats to the public health, safety, or welfare. Second, following the completion of all coal-related impacts, a State program may then direct its efforts to alleviating the problems caused by all other types of mining. Finally, when all coal- and noncoal-related impacts have been addressed, and if certain other conditions set forth in section 402(g)(2) of SMCRA are satisfied, AMLR funds may be used for construction of specific public facilities in communities impacted by coal-mining development.

Under section 409 of SMCRA, funding for noncoal reclamation projects not directly related to the protection of the public health, safety, or welfare may be approved only after a State has addressed all reclamation with respect to abandoned coal mined lands. Monies available for all noncoal reclamation projects, regardless of their priority, may be derived only from those funds allocated to the States under section

402(g) of SMCRA. On the other hand, Secretarial share funds, by statute, may be utilized only to address coal-related impacts from abandoned mine lands.

The Montana reclamation plan, as submitted on October 24, 1980, was approved effective November 24, 1980, (45 FR 70445). Since this approval, the State has received OSM approval of 76 coal reclamation projects at a total cost of \$34.10 million. In addition, OSM has approved 17 noncoal reclamation projects at a cost of \$8.28 million.

The Governor of the State of Montana notified OSM by letter of December 27, 1989 (Administrative Record No. MTAML-1) that the State had addressed the last known area involving abandoned coal mines. The State also indicated that it will commit available funds to finance any unforeseen coal problems that might arise.

On April 11, 1990, OSM announced the State certification in **Federal Register** notice (55 FR 13552) and requested public comment. No comments were received and no new coal-related AMLR problems were identified.

Based on the State's certification and the absence of any known unreclaimed coal-related impacts, it is the opinion of OSM that the requirements in section 409 of SMCRA have been satisfied.

Accordingly, the State is now able to submit in its annual grant requests noncoal projects that do not directly relate to the public health, safety, or welfare. SMCRA requires that if coal-related problems are discovered after certification is approved, they must be reclaimed ahead of eligible noncoal projects.

This determination, however, means that after the last known coal-related project is funded, Secretarial share funds tentatively set aside for Montana under OSM's allocation policy for reclamation of abandoned coal mine lands will no longer be available to the State. Secretarial share funds will still be authorized for coal-related emergency projects.

List of Subjects in 30 CFR Part 926

Coal mining, Intergovernmental relations, Surface mining, Underground mining.

Dated: June 15, 1990.

Raymond L. Lowrie,
Assistant Director, Western Field Operations.
[FR Doc. 90-15797 Filed 7-6-90; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 21

RIN 2900-AD84

Veterans' Education; The Veterans' Benefits and Programs Improvement Act of 1988 and Noncontributory Educational Assistance Programs

AGENCY: Department of Veterans Affairs.

ACTION: Final regulations.

SUMMARY: The Veterans' Benefits and Programs Improvement Act of 1988 contains several provisions which affect Dependents' Educational Assistance and the Vietnam Era GI Bill. These include permitting high school training and refresher, remedial and deficiency training for all dependents, an increase in the monthly tutorial assistance and the total tutorial assistance under both programs, and a liberalization of the rules concerning adjustment of monthly benefits following a course withdrawal. These amended regulations state how the Department of Veterans Affairs (VA) will administer these provisions of law.

EFFECTIVE DATE: The effective dates of the amended regulations coincide with the effective dates of the laws upon which they are based. Consequently, the amendments to §§ 21.4200, 21.4201, and 21.4236 are retroactively effective on November 18, 1988. The amendments to §§ 21.4136, and 21.4137(h) are retroactively effective on June 1, 1989. The amendments to all other regulations and the removal of § 21.4252(f) are retroactively effective on August 15, 1989.

FOR FURTHER INFORMATION CONTACT: June C. Schaeffer (225), Assistant Director for Education Policy and Program Administration, Vocational Rehabilitation and Education Service, Veterans' Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20201, (202) 233-2092.

SUPPLEMENTARY INFORMATION: On pages 47780 through 47785 of the **Federal Register** of November 17, 1989, there was published notice of intent to amend 38 CFR part 21 in order to implement several provisions of Public Law 100-689 which affect the Dependents' Educational Assistance Program and the Vietnam Era GI Bill. Interested people were given 31 days to submit comments, suggestions or objections. VA received no comments, suggestions or objections.

Accordingly, VA is making the regulations final.

VA finds that good cause exists for making the amendments to §§ 21.4200, 21.4201, and 21.4236, like the sections of Public Law 100-689 they implement, retroactively effective on November 18, 1988. VA finds that good cause exists for making §§ 21.4136 and 21.4137(h), like the section of law they implement, retroactively effective on June 1, 1989. VA finds that good cause exists for making the remainder of the regulations and the removal of § 21.4252(f), like the provisions of law they implement, retroactively effective on August 15, 1989. To achieve the maximum benefit of the legislation for the affected individuals, it is necessary to implement these provisions of law as soon as possible. A delayed effective date would be contrary to statutory design; would complicate administration of these provisions of law; and might result in denial of a benefit to a veteran or eligible person who is entitled by law to it, or in the granting of a benefit to a veteran or eligible person who is not entitled to it.

VA has determined that these amended regulations do not contain a major rule as that term is defined by E.O. 12291, entitled Federal Regulation. The regulations will not have a \$100 million annual effect on the economy, and will not cause a major increase in costs or prices for anyone. They 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 Secretary of Veterans Affairs has certified that these amended regulations 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 regulations, therefore, are exempt from the initial and final regulatory flexibility analyses requirements of sections 603 and 604.

This certification can be made because the regulations affect only individuals. They 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 numbers for the programs affected by these regulations are 64.111 and 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: June 6, 1990.

Edward J. Derwinski,

Secretary of Veterans Affairs.

PART 21—[AMENDED]

38 CFR part 21, Vocational Rehabilitation and Education, is amended as follows:

1. In § 21.1045, the introductory text, paragraphs (a)(2) introductory text, (a)(3) introductory text, (a)(4) and its authority citation, (b)(2) through (b)(6), (c)(3), (g)(2)(i), and (k) are revised to read as follows:

§ 21.1045 Entitlement charges.

VA will make charges against entitlement only when required by this section. Charges for institutional training will be based upon the principle that a veteran or eligible person who trains full time for 1 day should be charged 1 day of entitlement. The provisions of this section apply to veterans training under chapter 34 of title 38, United States Code, as well as to veterans for that portion of a program under chapter 31 of title 38, United States Code, during which the veteran receives payment at the chapter 34 rate pursuant to a valid election under § 21.264 of this part to receive educational assistance allowance equivalent to that paid to veterans training under chapter 34.

(Authority: 38 U.S.C. 1691)

(a) * * *

(2) A veteran who—

* * * * *

(3) A veteran who—

* * * * *

(4) A veteran, not on active duty, who is pursuing refresher, remedial or deficiency courses.

(Authority: 38 U.S.C. 1691)

(b) * * *

(2) A veteran who is pursuing a program of apprenticeship or other on-job training under chapter 34;

(3) A veteran or serviceperson under chapter 34 who is pursuing a correspondence course; or

(4) A veteran, not on active duty, who—

(i) Is pursuing a course leading to a secondary school diploma or an equivalency certificate as described in § 21.4235 of this part;

(ii) Elects to receive educational assistance allowance at the rate described in § 21.4136(a), and

(iii) Either was not pursuing a course leading to a secondary school diploma or equivalency certificate on October 1, 1980, or has not remained continuously enrolled in such a course since October 1, 1980; or

(5) A serviceperson under chapter 34 who is pursuing a refresher, remedial or deficiency course; or

(6) A veteran or serviceperson under chapter 34 for the pursuit of any course not described in paragraph (a) of this section.

(Authority: 38 U.S.C. 1661, 1677(b), 1691)

(c) * * *

(3) A veteran may concurrently enroll in a refresher, remedial or deficiency course or courses for which paragraph (a)(4) of this section requires no charge against entitlement and in a course or courses for which paragraph (b) of this section requires a charge against entitlement. When this occurs, VA will charge entitlement for the concurrent enrollment based only on pursuit of the course or courses described in paragraph (b) of this section, measured in accordance with §§ 21.4270 through 21.4275, as appropriate.

(Authority: 38 U.S.C. 1661, 1677(b))

* * * * *

(g) * * *

(2) * * *

(i) \$220 paid after December 31, 1972, and before September 1, 1974, to a veteran as an educational assistance allowance.

* * * * *

(k) *Education loan after otherwise applicable delimiting date—chapter 34.* VA will make a charge against the entitlement of a veteran who receives an education loan pursuant to § 21.4501(c) at the rate of 1 day for each day of entitlement that would have been used had the veteran been in receipt of educational assistance allowance for the period for which the loan was granted.

(Authority: 38 U.S.C. 1662; Pub. L. 95-202, Pub. L. 100-689)

2. Section 21.3045 is revised to read as follows:

§ 21.3045 Entitlement charges.

VA will make charges against an eligible person's entitlement only when required by this section. Charges for institutional training will be based upon the principle that an eligible person who trains full time for 1 day should be charged 1 day of entitlement.

(a) *No entitlement charge for eligible persons receiving tutorial assistance.* VA will make no charge against the entitlement of an eligible person for tutorial assistance received in accordance with § 21.4236.

(Authority: 38 U.S.C. 1692, 1733(b))

(b) *Entitlement charges for elementary and secondary education.*

(1) When an eligible spouse or surviving spouse is pursuing a course leading to a secondary school diploma or an equivalency certificate as described in § 21.4235 of this part, there are two sets of circumstances which will always result in VA's making no charge against his or her entitlement. These are as follows:

(i) Either the eligible spouse or surviving spouse completed training during the period beginning on October 1, 1980, and ending on August 14, 1989, and remained continuously enrolled from October 1, 1980, through the time the spouse or surviving spouse either completed training or August 14, 1989, whichever is earlier; or

(ii) The eligible spouse or surviving spouse completed training before August 15, 1989, and received educational assistance based upon the tuition and fees charged for the course.

(2) When an eligible spouse or surviving spouse is pursuing a course leading to a secondary school diploma or an equivalency certificate as described in § 21.4235, the following circumstances will always result in VA's making a charge against his or her entitlement.

(i) The spouse or surviving spouse elects to receive dependents' educational assistance at the rate described in § 21.4137(a), and

(ii) Either was not pursuing a course leading to a secondary school diploma or equivalency certificate on October 1, 1980, or has not remained continuously enrolled in such a course since October 1, 1980.

(3) When an eligible person pursues refresher, remedial or deficiency training before August 15, 1989, the following provisions govern the charge against the entitlement.

(i) VA will not make a charge against the entitlement of an eligible spouse or surviving spouse.

(ii) VA will make a charge against the entitlement of an eligible child.

(4) The following provisions apply to an eligible person for training received after August 14, 1989. When he or she is pursuing a course leading to a secondary school diploma or equivalency certificate or refresher, remedial or deficiency training,

(i) VA will make no charge against the entitlement of an eligible person for the first five months of full time pursuit (or its equivalent in part-time pursuit).

(ii) VA will make a charge against the entitlement of an eligible person for pursuit in excess of the pursuit described in paragraph (b)(4)(i) of this section.

(Authority: 38 U.S.C. 1733(a); Pub. L. 100-689)

(c) *Other courses for which entitlement will be charged.* VA will make a charge against the period of entitlement of—

(1) An eligible person for pursuit of a program of apprenticeship or other on-job training;

(2) A spouse or surviving spouse for pursuit of a correspondence course; or

(3) An eligible person for the pursuit of any course not described in paragraph (a) or (b) of this section.

(Authority: 38 U.S.C. 1734)

(d) *Determining entitlement charge.*

The provisions of this paragraph apply to all courses except those courses for which VA is not making a charge against the eligible person's entitlement, nor do they apply to apprenticeship or other on-job training, correspondence courses, or to courses offered solely through independent study.

(1) After making any adjustments required by paragraph (d)(3) of this section VA will make a charge against entitlement—

(i) On the basis of total elapsed time (one day for each day of pursuit) if the eligible person is pursuing the program of education on a full-time basis,

(ii) On the basis of a proportionate rate of elapsed time, if the eligible person is pursuing a program of education on a three-quarter, one-half or less than one-half time basis. For the purpose of this computation, training time which is less than one-half, but more than one-quarter time, will be treated as though it were one-quarter time training.

(2) VA will compute elapsed time from the commencing date of enrollment to date of discontinuance. If the eligible person changes his or her training time after the commencing date of enrollment, VA will—

(i) Divide the enrollment period into separate periods of time during which the eligible person's training time remains constant; and

(ii) Compute the elapsed time separately for each time period.

(3) An eligible person may concurrently enroll in refresher, remedial or deficiency training for which paragraph (b)(3) or (b)(4)(i) of this section requires no charge against entitlement and in a course or courses

for which paragraph (b)(2) or (b)(4)(ii) or (c) of this section requires a charge against entitlement. When this occurs, VA will charge entitlement for the concurrent enrollment based only on pursuit of the courses described in paragraph (b)(2) or (b)(4)(ii) or (c) of this section, measured in accordance with §§ 21.4270 through 21.4275 of this part, as appropriate.

(Authority: 38 U.S.C. 1733(a); Pub. L. 100-689)

(e) *Entitlement charge for pursuit solely by independent study.* VA will make charges against the entitlement of an eligible person in the manner described in paragraph (d) of this section, if he or she is pursuing a program of education solely by independent study. However, the computation will always be made as though the eligible person's training were one-quarter time.

(Authority: 38 U.S.C. 1682(b), 1732(a))

(f) *Entitlement charge for apprenticeship or other on-job training.* The charge against entitlement for pursuit of apprenticeship or other on-job training program shall be 1 month for each month of training assistance allowance paid to the eligible person for the program. If there is a reduction in the eligible person's monthly training assistance allowance due to his or her failure to complete 120 hours of training during the month, VA will combine the portions of those months for which a reduction was made. VA will make no charge against entitlement for the period of combined reductions.

(Authority: 38 U.S.C. 1734, 1787)

(g) *Entitlement charge for correspondence courses.* The charge against entitlement for pursuit of a course exclusively by correspondence will be 1 month for each—

(1) \$220 paid after December 31, 1972, and before September 1, 1974, to a spouse or surviving spouse as an educational assistance allowance,

(2) \$260 paid after August 31, 1974, and before January 1, 1975,

(3) \$270 paid after December 31, 1974, and before October 1, 1976,

(4) \$292 paid after September 30, 1976, and before October 1, 1977,

(5) \$311 paid after September 30, 1977, and before October 1, 1980,

(6) \$327 paid after September 30, 1980, and before January 1, 1981,

(7) \$342 paid after December 31, 1980, and before October 1, 1984, and

(8) \$376 paid after September 30, 1984.

(Authority: 38 U.S.C. 1786(a))

(h) *Overpayment cases.* VA will make a charge against entitlement for an

overpayment only if the overpayment is discharged in bankruptcy, is waived and is not recovered, or is compromised.

(1) If the overpayment is discharged in bankruptcy or is waived and is not recovered, the charge against entitlement will be at the appropriate rate for the elapsed period covered by the overpayment (exclusive of interest, administrative costs of collection, court costs and marshal fees).

(2) If the overpayment is compromised and the compromise offer is less than the amount of interest, administrative costs of collection, court costs and marshal fees, the charge against entitlement will be at the appropriate rate for the elapsed period covered by the overpayment (exclusive of interest, administrative costs of collection, court costs and marshal fees).

(3) If the overpayment is compromised and the compromise offer is equal to or greater than the amount of interest, administrative costs of collection, court costs and marshal fees, the charge against entitlement will be determined by—

(i) Subtracting from the sum paid in the compromise offer the amount attributable to interest, administrative costs of collection, court costs and marshal fees,

(ii) Subtracting the remaining amount of the overpayment balance determined in paragraph (h)(3)(i) of this section from the amount of the original overpayment (exclusive of interest, administrative costs of collection, court costs and marshal fees),

(iii) Dividing the result obtained in paragraph (h)(3)(ii) of this section by the amount of the original debt (exclusive of interest, administrative costs of collection, court costs and marshal fees), and

(iv) Multiplying the percentage obtained in paragraph (h)(3)(iii) of this section by the amount of the entitlement otherwise chargeable for the period of the original overpayment.

(Authority: 38 U.S.C. 1671, 1732)

(i) *Interruption to conserve entitlement.* An eligible person may not interrupt a certified period of enrollment for the purpose of conserving entitlement. An educational institution may not certify a period of enrollment for a fractional part of the normal term, quarter or semester, if the eligible person is enrolled for the term, quarter or semester. VA will make a charge against entitlement for the entire period of certified enrollment, if the eligible person is otherwise eligible for benefits, except when benefits are interrupted under any of the following conditions:

(1) Enrollment is actually terminated;

(2) The eligible person cancels his or her enrollment, and does not negotiate an educational benefits check for any part of the certified period of enrollment;

(3) The eligible person interrupts his or her enrollment at the end of any term, quarter, or semester within the certified period of enrollment, and does not negotiate a check for educational benefits for the succeeding term, quarter, or semester;

(4) The eligible person requests interruption or cancellation for any break when a school was closed during a certified period of enrollment, and VA continued payments under an established policy based upon an Executive Order of the President or an emergency situation. Whether the eligible person negotiated a check for educational benefits for the certified period is immaterial.

(Authority: 38 U.S.C. 1711)

(j) *Education loan after otherwise applicable delimiting date—spouse or surviving spouse.* VA will make a charge against the entitlement of a spouse or surviving spouse who receives an education loan pursuant to § 21.4501(c) at the rate of 1 day for each day of entitlement that would have been used had the spouse or surviving spouse been in receipt of educational assistance allowance for the period for which the loan was granted.

(Authority: 38 U.S.C. 1712)

3. In § 21.4136, paragraph (k)(4) is redesignated as paragraph (k)(5), paragraph (k)(1), and (k)(2)(vii) are revised and paragraphs (k)(2)(viii) and (k)(4) are added to read as follows:

§ 21.4136 Rates; educational assistance allowance; 38 U.S.C. Chapter 34.

(k) *Mitigating circumstances.* (1) VA will not pay benefits to any veteran for a course from which the veteran withdraws or receives a nonpunitive grade which is not used in computing the requirements for graduation unless—

(i) There are mitigating circumstances,

(ii) The veteran submits a description of the circumstances in writing to VA within 1 year from the date VA notifies the veteran that he or she must submit the description of the mitigating circumstances, and

(iii) The veteran submits evidence supporting the existence of mitigating circumstances within one year of the date that evidence is requested by VA.

(2) * * *

(vii) Unanticipated active duty military service, including active duty for training,

(viii) Unanticipated difficulties in caring for the veteran's or eligible person's child or children.

(Authority: 38 U.S.C. 1780(a); Pub. L. 100-689)

(4) In the first instance of a withdrawal after May 31, 1989, from a course or courses for which the veteran received educational assistance under either title 38, United States Code or chapter 106, title 10, United States Code, VA will consider that mitigating circumstances exist with respect to courses totaling not more than six semester hours or the equivalent. Veterans to whom this subparagraph applies are not subject to the reporting requirement found in paragraph (k)(1)(ii) of this section.

(Authority: 38 U.S.C. 1780(a)(4); Pub. L. 100-689)

4. In § 21.4137, paragraph (h)(4) is redesignated as paragraph (h)(5), paragraph (h)(1), (h)(2)(vii) and the introductory text of paragraph (m), paragraph (m)(1), and (m)(2)(ii) are revised, and paragraphs (h)(2)(viii), (h)(4) and (m)(3) are added to read as follows:

§ 21.4137 Rates; educational assistance allowance—38 U.S.C. Chapter 35.

(h) *Mitigating circumstances.* (1) VA will not pay benefits to any eligible person for a course from which the eligible person withdraws or receives a nonpunitive grade which is not used in computing the requirements for graduation unless—

(i) There are mitigating circumstances,

(ii) The eligible person submits a description of the circumstances in writing to VA within 1 year from the date VA notifies the eligible person that he or she must submit the description of the mitigating circumstances, and

(iii) The eligible person submits evidence supporting the existence of mitigating circumstances within one year of the date that evidence is requested by VA.

(2) * * *

(vii) Unanticipated active duty military service including active duty for training,

(viii) Unanticipated difficulties in caring for the eligible person's child or children.

(Authority: 38 U.S.C. 1780)

(4) In the first instance of a withdrawal after May 31, 1989, from a course or courses for which the eligible person received educational assistance under title 38, United States Code or

under chapter 106, title 10, United States Code, VA will consider that mitigating circumstances exist with respect to courses totaling not more than six semester hours or the equivalent. Eligible persons to whom the provisions of this subparagraph apply are not subject to the reporting requirement found in paragraph (h)(1)(ii) of this section.

(Authority: 38 U.S.C. 1780(a)(4); Pub. L. 100-689)

(m) *Courses leading to a secondary school diploma or equivalency certificate.* The monthly rate of educational assistance allowance payable to an eligible person enrolled in a course leading to a secondary school diploma or equivalency certificate shall be as follows:

(Authority: 38 U.S.C. 1733; Pub. L. 100-689)

(1) The monthly rate shall be the rate for institutional training stated in paragraph (a) of this section if—

(i) Either—

(A) The eligible spouse or surviving spouse was enrolled in the course on October 1, 1980, and

(B) The eligible spouse or surviving spouse has remained continuously enrolled after October 1, 1980, in courses leading to a secondary school diploma or an equivalency certificate; or

(ii) The educational assistance allowance payable to the eligible spouse or surviving spouse is for education or training received after August 14, 1989.

(Authority: 38 U.S.C. 1733; Pub. L. 100-689)

(2) * * *

(ii) The second set of monthly rates is the monthly rate for institutional training found in paragraph (a) of this section. See § 21.3045 of this part for the way in which this election affects the charge against the eligible spouse's or surviving spouse's entitlement.

(3) The monthly rate of educational assistance allowance payable to an eligible child enrolled in a course leading to a secondary school diploma or equivalency certificate shall be the monthly rate for institutional training stated in paragraph (a) of this section. No educational assistance allowance shall be paid to an eligible child for such education or training pursued before August 15, 1989.

(Authority: 38 U.S.C. 1691, 1733; Pub. L. 96-466, Pub. L. 100-689)

5. In § 21.4200, paragraph (v) is added to read as follows:

§ 21.4200 Definitions.

* * *

(v) *"Reservist."* This term means a member of the Selected Reserve or a

member of the National Guard or the Air National Guard.

(Authority: 38 U.S.C. 1673(d))

6. In § 21.4201, paragraphs (c)(3)(ii), (c)(4), (e)(2) introductory text, (e)(2)(i) and (f)(1)(ii) are revised and paragraph (c)(3)(iv)(D) is added to read as follows:

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

* * *

(c) * * *

(3) * * *

(ii) Is on or immediately adjacent to a military base, or a facility of the National Guard (including the Air National Guard) or the Selected Reserve,

* * *

(iv) * * *

(D) In the case of a course offered on or immediately adjacent to a facility of the National Guard or the Selected Reserve, members of the National Guard, members of the Selected Reserve and their dependents.

(4) The provisions of paragraph (a) of this section generally do not apply to a course when the total number of veterans, eligible persons, and reservists receiving assistance under chapters 30, 31, 32, 34, 35 and 36, title 38, United States Code, and chapter 106, title 10, United States Code, who are enrolled in the educational institution offering the course, equals 35 percent or less of the total student enrollment at the educational institution (computed separately for the main campus and any branch or extension of the institution). However, the provisions of paragraph (a) of this section will apply to such a course when—

(Authority: 38 U.S.C. 1673(d); Pub. L. 98-525, Pub. L. 100-689)

* * *

(e) * * *

(2) *Assigning students to each part of the ratio.* Notwithstanding the provisions of paragraph (a) of this section, the following students will be considered to be nonsupported provided VA is not furnishing them with educational assistance under title 38, United States Code or under chapter 106, title 10, United States Code:

(i) Students who are not veterans or reservists, and are not in receipt of institutional aid.

(Authority: 38 U.S.C. 1673(d); Pub. L. 98-525, Pub. L. 100-689)

* * *

(f) * * *

(1) * * *

(ii) Until such time as the total number of veterans, eligible persons and

reservists receiving assistance under chapters 30, 31, 32, 34, 35, or 36, title 38, United States Code, or chapter 106, title 10, United States Code, who are enrolled in the educational institution offering the course, equals more than 35 percent of the total student enrollment at the educational institution (computed separately for the main campus and any branch or extension of the institution). At that time the procedures contained in paragraph (f)(2) of this section shall apply.

(Authority: 38 U.S.C. 1673(d); Pub. L. 98-525, Pub. L. 100-689)

7. In § 21.4236, paragraphs (c) and (d) are revised to read as follows:

§ 21.4236 Special supplemental assistance (tutorial).

* * *

(c) *Educational assistance allowance.* In addition to payment of educational assistance allowance at the monthly rates specified in § 21.4136 or § 21.4137, VA will authorize the cost of the tutorial assistance in an amount not to exceed \$100 per month effective November 18, 1988.

(Authority: 38 U.S.C. 1692(b); Pub. L. 91-219, Pub. L. 92-540, Pub. L. 93-508, Pub. L. 94-502, Pub. L. 95-202, Pub. L. 99-466, Pub. L. 98-543, Pub. L. 100-689)

(d) *Entitlement charge.* VA will make no charge against the period of the veteran's entitlement as computed under § 21.1041 of this part or the eligible person's entitlement as computed under § 21.3044. Special supplemental assistance provided under this section will not exceed a maximum of \$1,200 effective November 18, 1988.

(Authority: 38 U.S.C. 1690, 1692, 1693; Pub. L. 91-219, Pub. L. 93-508, Pub. L. 94-502, Pub. L. 95-202, Pub. L. 96-466, Pub. L. 98-543, Pub. L. 100-689)

8. In § 21.4237, the section heading, the introductory text to paragraph (a), and paragraph (d) are revised to read as follows:

§ 21.4237 Special assistance for the educationally disadvantaged—Chapter 35.

(a) *Enrollment.* VA may approve the enrollment of an eligible spouse or surviving spouse in an appropriate course or courses at the secondary school level in a State. After August 14, 1989, VA may approve the enrollment of an eligible child in an appropriate course or courses at the secondary school level in a State. This approval may be made only if the eligible person—

(Authority: 38 U.S.C. 1691, 1733; Pub. L. 100-689)

* * *

(d) *Entitlement charge.* The provisions of § 21.3045 of this part will determine whether VA will make a charge against the period of the entitlement of the eligible person because of enrollment in courses under the provisions of this section.

(Authority: 38 U.S.C. 1733; Pub. 92-540, Pub. L. 96-466, Pub. L. 100-689)

§ 21.4252 [Amended]

9. In § 21.4252, paragraph (f) is removed.

[FR Doc. 90-15717 Filed 7-6-90; 8:45 am]

BILLING CODE 8320-01-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 271

[FRL 3806-5]

Schedule of Compliance for Modification of Kentucky's Hazardous Waste Program

AGENCY: Environmental Protection Agency, Region IV.

ACTION: Notice of Kentucky's compliance schedule to adopt program modifications.

SUMMARY: On September 22, 1986 EPA promulgated amendments to the deadlines for State program modifications, and published requirements for States to be placed on a compliance schedule to adopt necessary program modifications. EPA originally published a compliance schedule for Kentucky to modify its program in accordance with § 271.21(g) to adopt the Federal program modifications on February 16, 1990. EPA is today publishing a revised compliance schedule to adopt the Federal program modifications in accordance with § 271.21(g).

FOR FURTHER INFORMATION CONTACT: Howell K. Lucius, Waste Programs Branch, Waste Management Division, U.S. Environmental Protection Agency, 345 Courtland Street, NE., Atlanta, Georgia 30365, (404) 347-5059.

SUPPLEMENTARY INFORMATION:

Background

Final authorization to implement the Federal hazardous waste program within the State is granted by EPA if the Agency finds that the State program (1) is "equivalent" to the Federal program, (2) is "consistent" with the Federal program and other State programs, and (3) provides for adequate enforcement (section 3006(b), 42 U.S.C. 6226(b)). EPA regulations for final authorization

appear at 40 CFR 271.1-271.24. In order to retain authorization, a State must revise its program to adopt new Federal requirements by the cluster deadlines and procedures specified in 40 CFR 271.21. See 51 FR 33712, September 22, 1986 for a complete discussion of these procedures and deadlines.

Kentucky

Kentucky initially received final authorization for the RCRA Base Program of January 31, 1985, (50 FR 2550 January 17, 1985). Kentucky received final authorization for Radioactive Mixed Waste equivalence on December 19, 1989 (53 FR 41164) and for non-HSWA Cluster II equivalence on March 20, 1989. On November 15, 1988, Kentucky submitted a complete, final program revision application for approval for federal regulations promulgated between January 1, 1983 and June 30, 1985, known as requirements prior to non-HSWA Cluster I and non-HSWA Cluster II. This application included Kentucky's demonstration of Availability of Information equivalence with RCRA section 3006(f) Freedom of Information requirements. On November 23, 1988, Kentucky submitted a complete final program revision application for approval for federal regulations promulgated between July 1, 1986 and June 30, 1987, known as non-HSWA Cluster III. Kentucky received final authorization for Requirements Prior to non-HSWA Cluster I, non-HSWA Cluster III and Availability of Information on May 15, 1989 (54 FR 20849). Today EPA is publishing a revised compliance schedule for Kentucky to obtain program revisions for the Federal program requirements for federal regulations promulgated between July 1, 1987 and June 30, 1988 known as non-HSWA Cluster IV.

The State has agreed to obtain the needed program revisions according to the following revised schedule or earlier if practicable.

Date	Interim milestones
May 15, 1990.....	Regulations drafted.
May 15, 1990.....	Draft regulations to Kentucky Department of Law and Environmental Protection Agency for review.
June 15, 1990.....	Kentucky Environmental Quality Commission (EQC).
June 15, 1990.....	Regulations to Kentucky Legislative Research Commission.
June 15, 1990.....	Public notice published.
Aug. 9, 1990.....	Regulations published in Kentucky Administrative Register.
Aug. 9, 1990.....	Public participation by public hearing.
Aug. 24 1990.....	Comments due from EPA

Date	Interim milestones
Sept. 14 1990.....	Statement of Consideration.
Oct. 14 1990.....	Regulations republished in Kentucky Administrative Register.
Oct. 29, 1990.....	Through Administrative Review and Agriculture and Natural Resources sub-committees.
Nov. 15, 1990.....	Effective date of regulations.

Kentucky expects to submit an application to EPA for authorization of the above mentioned program revisions by January 1, 1991.

Authority:

This notice is issued under the authority of sections 2002(a) 3006, and 7004(b) of the Solid Waste Disposal Act, as amended by the RCRA of 1976, as amended, 42 U.S.C. 6912(a), 6926, and 6974(B).

Dated: June 18, 1990.

Lee A. Dehins III,

Acting Regional Administrator.

[FR Doc. 90-15808 Filed 7-6-90; 8:45 am]

BILLING CODE 6560-50-M

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 90

[PR Docket No. 87-213; FCC 90-234]

Trunking in the Private Land Mobile Radio Services for More Effective and Efficient Use of the Spectrum

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: The Commission has amended part 90 of its Rules to increase the number of frequencies available for trunked technology in the 800 MHz frequency band. Specifically, the Rules have been amended to allow trunked operation on a regular basis on 150 frequencies listed in § 90.615 that had previously been available only for conventional operation. This action was taken in order to encourage more efficient technology and to promote spectrum use.

EFFECTIVE DATE: These rules become effective August 24, 1990.

ADDRESSES: FCC, 1919 M Street NW., Washington, DC 20554.

FOR FURTHER INFORMATION CONTACT:

John J. Borkowski, Rules Branch, Land Mobile and Microwave Division, Private Radio Bureau, (202) 634-2443.

SUPPLEMENTARY INFORMATION: This is a summary of the Commission's *Report and Order* in PR Docket No. 87-213, adopted on June 14, 1990, and released on June 2, 1990. The full text of the