

(3) For calendar year 1983, neither Form 5498 nor the statement to the participant need separately report rollover contributions made during the calendar year. Rollover contributions are to be aggregated with the amount of other contributions made during the calendar year.

(4) For calendar year 1983, the statement to the participant need not contain the language required by paragraph (c)(1) of this section.

(5) For calendar year 1983, Form 5498 shall be filed, and the statement to the participant shall be furnished, on or before June 30, 1984.

(h) *Related reports by trustees and issuers.* See § 1.408-7 for reports relating to distributions from individual retirement plans.

Roscoe L. Egger, Jr.,

Commissioner of Internal Revenue.

[FR Doc. 84-30157 Filed 11-15-84; 8:45 am]

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26 CFR Part 301

[LR-142-84; LR-149-84; LR-213-84]

Tax Shelter Registration and Requirement to Maintain Lists of Investors in Potentially Abusive Tax Shelters; Public Hearing on Proposed Regulations

AGENCY: Internal Revenue Service, Treasury.

ACTION: Change of date of public hearing on proposed regulations.

SUMMARY: This document provides notice of a change of date of a public hearing on proposed regulations relating to tax shelter registration, and the requirement to maintain lists of investors in potentially abusive tax shelters.

DATES: The public hearing will be held on Thursday, January 17, 1985, beginning at 10:00 a.m. Outlines of oral comments must be delivered or mailed by Thursday, January 3, 1985.

ADDRESS: The public hearing will be held in the I.R.S. Auditorium, Seventh Floor, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, D.C. The requests to speak and outlines of oral comments should be submitted to the Commissioner of Internal Revenue, ATTN: CC:LR:T (LR-142-84, LR-149-84, LR-213-84), Washington, D.C. 20224.

FOR FURTHER INFORMATION CONTACT: B. Faye Easley of the Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington,

D.C. 20224, telephone 202-566-3935 (not a toll-free call).

SUPPLEMENTARY INFORMATION: By a notice appearing in the Federal Register for Tuesday, September 18, 1984 (49 FR 36510), it was announced that a public hearing on proposed regulations relating to tax shelter registration and the requirement to maintain lists of investors in potentially abusive tax shelter was scheduled to be held on Thursday, November 15, 1984, beginning at 10:00 a.m. in the I.R.S. Auditorium, Seventh Floor, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, D.C. The proposed regulations pertaining to tax shelter registration appeared in the Federal Register for Wednesday, August 15, 1984 (49 FR 32728) (See FR Doc. No. 84-21729). The proposed regulations pertaining to the requirement to maintain lists of investors in potentially abusive tax shelters appeared in the Federal Register for Wednesday, August 29, 1984 (49 FR 34246) (See FR Doc. No. 84-22938). The public hearing on these proposed regulations will be held in conjunction with the public hearing on the additional proposed regulations pertaining to tax shelter registration and the requirement to maintain lists of investors in potentially abusive tax shelter that appeared in the Federal Register for Wednesday, October 31, 1984 (49 FR 43714).

Accordingly, the date for the public hearing has been changed, and it is scheduled to be held on Thursday, January 17, 1985.

Outlines of oral comments must be delivered or mailed by Thursday, January 3, 1985.

In all other respects the details with respect to the hearing remain the same.

By direction of the Commissioner of Internal Revenue.

George H. Jelly,

Director, Legislation and Regulations Division.

[FR Doc. 84-30158 Filed 11-15-84; 8:45 am]

BILLING CODE 4830-01-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 271

[SW-4-FRL-2719-4]

Florida; Final Authorization of State Hazardous Waste Management Program

AGENCY: Environmental Protection Agency.

ACTION: Notice of Tentative Determination on Application of Florida

for Final Authorization, Public Hearing, and Public Comment Period.

SUMMARY: Florida has applied for Final Authorization under the Resource Conservation and Recovery Act (RCRA). The Environmental Protection Agency (EPA) has reviewed Florida's application and has made the tentative decision that Florida's hazardous waste program satisfies all of the requirements necessary to qualify for Final Authorization. This tentative decision is contingent upon Florida completing the regulatory changes by January 26, 1985, as outlined in EPA's letter to the State on August 24, 1984. Thus, EPA intends to grant Final Authorization to the State to operate its program in lieu of the federal program. Florida's application for Final Authorization is available for public review and comment, and a public hearing will be held to solicit comments on the application if significant public interest is expressed.

DATES: If significant public interest is expressed in holding a hearing, a public hearing is scheduled for 7:00 p.m., Tuesday, December 18, 1984.

EPA reserves the right to cancel the public hearing if significant public interest in holding a hearing is not communicated to EPA by telephone or in writing by December 11, 1984. EPA will determine by December 12, 1984, whether there is significant interest to hold the public hearing. Florida will participate in the public hearing held by EPA on this subject, if a hearing is to be held. All written comments on the Florida Final Authorization Application must be received by the close of business on December 18, 1984.

ADDRESSES: The public hearing, if held, will take place at the Holiday Inn, Flamenco Room, 1302 Apalachee Parkway, Tallahassee, Florida. Copies of Florida's Final Authorization Application are available from 8:00 a.m. to 4:30 p.m. at the following addresses for inspection and copying:

Mr. Robert W. McVety, Administrator, Solid & Hazardous Waste Section, Florida Department of Environmental Regulation, 2600 Blair Stone Road, Twin Towers, Tallahassee, Florida 32301-8241 (904) 488-0300.

Environmental Protection Agency, Regional Office Library, Room 121, 345 Courtland Street NE., Atlanta, Georgia 30365, Contact: Carolyn Mitchell (404) 881-4216.

U.S. Environmental Protection Agency, Headquarters Library, PM-211A, 401 M Street SW., Washington, DC 20460 (202) 382-5926.

Written comments on the application and written or telephone communication of interest in EPA's holding a public hearing on the Florida application must be sent to: Allan E. Antley, Chief, Waste Planning Section, U.S. EPA, 345 Courtland Street NE., Atlanta, Georgia 30365 (404) 881-3016.

If you wish to find out whether or not EPA will hold a public hearing on the Florida application based upon EPA's decision that there was significant public interest in such a hearing, write or telephone after December 12, 1984, Mr. Robert W. McVety, Administrator, Solid & Hazardous Waste Section, Florida Department of Environmental Regulation, 2600 Blair Stone Road, Twin Towers, Tallahassee, Florida 32301-8241 (904) 488-0300.

FOR FURTHER INFORMATION CONTACT: Allan E. Antley, Chief, Waste Planning Section, Environmental Protection Agency, 345 Courtland Street NE., Atlanta, Georgia 30365 (404) 881-3016.

SUPPLEMENTARY INFORMATION:

A. Background

Section 3006 of the Resource Conservation and Recovery Act (RCRA) allows EPA to authorize the State hazardous waste programs to operate in the State in lieu of the federal hazardous waste program. Two types of authorization may be granted. The first type, known as "Interim Authorization," is a temporary authorization which is granted if EPA determines that the State program is "substantially equivalent" to the federal program (Section 3006(c), 42 U.S.C. 6226(c)). EPA's implementing regulations at 40 CFR 271.121-271.137 established a phased approach to Interim Authorization: Phase I, covering the EPA regulations in 40 CFR Parts 260-263, and 265 (universe of hazardous wastes, generator standards, transporter standards, and standards for interim status facilities), and Phase II, covering the EPA regulations in 40 CFR Parts 124, 264, 270 (procedures and standards for permitting hazardous waste management facilities).

Phase II, in turn, has three components. Phase II, Component A, covers general permitting procedures and technical standards for containers and tanks. Phase II, Component B, covers permitting of incinerator facilities, and Phase II, Component C, address permitting of landfills, surface impoundments, waste piles, and land treatment facilities.

By statute, all Interim Authorizations expire on January 26, 1985. Responsibility for the hazardous waste program returns (reverts) to EPA on that

date if the State has not received Final Authorization, as described below.

The second type of authorization is a "Final" (permanent) Authorization that 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)). States need not have obtained Interim Authorization in order to qualify for Final Authorization. EPA regulations for Final Authorization appear at 40 CFR 271.1-271.23.

B. Florida

The State received Interim Authorization for Phase I on May 19, 1982; Interim Authorization for Phase II, Components A and B, on December 29, 1983, and Component C on February 24, 1984. On December 7, 1983, the State submitted a draft application for Final Authorization. The complete application for Final Authorization was submitted on July 2, 1984. Prior to submission of the application to EPA, Florida published notice on May 4, 1984, of a Public Hearing to be held on June 7, 1984. Since the State did not receive comments or a request for a public hearing, the hearing was cancelled.

On August 24, 1984, EPA sent comments on the final application to the State. The comments requested the State make several regulatory changes necessary for equivalency to the RCRA program. The State was also requested to provide clarification and more detail on coordination between the Central office and District offices, particularly in processing permits, and to submit a strategy for compliance monitoring and enforcement.

By letter dated August 27, 1984, the State provided details on the Department's development of a RCRA Program Implementation Manual (PIM) which will contain the policies and procedures for permitting and inspection and enforcement, as well as a training plan for all hazardous waste personnel.

On September 7, 1984, Florida submitted several proposed revisions to the State's hazardous waste rules which are necessary to qualify for Final Authorization. These amendments will be effective by December 1984. These changes will resolve the regulatory deficiencies noted by EPA and will result in State rules equivalent to RCRA.

The Florida Department of Environmental Regulation has been evaluated to determine its capability to conduct a quality hazardous waste program. The State has all the enforcement mechanisms necessary for

conducting an effective compliance program. The State's management practices reflect adequate planning and execution. The program staff has the technical expertise, training, and the commitment to operate an adequate hazardous waste program in Florida. Florida has exceeded the prorated total for inspections and has been successful in collecting penalty settlements. The State intends to achieve implementation of the National Permits Strategy since all active hazardous waste facilities should be issued a Temporary Operation Permit (TOP) by the first quarter of 1985.

EPA's Final Determination on granting authorization will be based on the State's ability to implement EPA's permitting recommendations contained in the Letter of Intent.

EPA has reviewed Florida's application and has tentatively determined that the State's program meets all of the requirements necessary to qualify for Final Authorization. Consequently, EPA intends to grant Final Authorization to Florida. Copies of Florida's application are available for inspection and copying at the locations indicated in the "Addresses" section of this notice.

EPA will consider all public comments on its tentative determination. Issues raised by those comments may be the basis for a decision to deny Final Authorization to Florida. EPA expects to publish a final decision on whether or not to approve Florida's program in the Federal Register by January 24, 1985. The Federal Register notice will include a summary of the reasons for the Final Determination and a response to all major comments.

Regulatory Flexibility Act

Pursuant to the provisions of 5 U.S.C. 605(B), I hereby certify that this authorization will not have significant economic impact on a substantial number of small entities. The authorization suspends the applicability of certain federal regulations in favor of the State program, thereby eliminating duplicative requirements for handlers of hazardous wastes in the State. It does not impose any new burdens on small entities. This rule, therefore, does not require a regulatory flexibility analysis.

Executive Order 12291

The Office of Management and Budget (OMB) has exempted this rule from the requirements of Section 3 Executive Order 12291.

List of Subjects in 40 CFR Part 271

Hazardous materials, Indians-lands, Reporting and record keeping requirements, Waste treatment and disposal, Water pollution control, Water supply, Intergovernmental relations, Penalties, Confidential business information.

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 Resource Conservation and Recovery Act of 1976, as amended, 42 U.S.C. 6912(a), 6926, and 6974(b), EPA Delegation 8-7.

Dated: October 17, 1984.

Charles R. Jeter,
Regional Administrator.

[FR Doc. 84-30119 Filed 11-15-84; 8:45 am]

BILLING CODE 6560-50-M

FEDERAL COMMUNICATIONS COMMISSION**47 CFR Parts 0, 1, and 90**

[PR Docket No. 83-737; FCC 84-482]

Frequency Coordination in the Private Land Mobile Radio Services

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: This document proposes to amend Parts 0, 1, and 90 of the Commission's Rules to revise frequency coordination procedures in the private land mobile radio services. Such action was encouraged by Congress in amendments to the Communications Act of 1934, and is expected to result in more efficient procedures and a more reliable, up-to-date private land mobile radio data base.

DATES: Comments are due by March 11, 1985 and replies by April 25, 1985.

ADDRESS: Federal Communications Commission, 1919 M Street, NW., Washington, D.C. 20554.

FOR FURTHER INFORMATION CONTACT: Eugene Thomson or Herb Zeiler, Private Radio Bureau, (202) 634-2443.

SUPPLEMENTARY INFORMATION:**List of Subjects****47 CFR Part 0**

Organizations and functions.

47 CFR Part 1

Administrative practice and procedure.

47 CFR Part 90

Private land mobile radio services, Radio.

Notice of Proposed Rule Making

In the matter of Frequency Coordination in the Private Land Mobile Radio Services PR Docket No. 83-737.

Adopted: October 17, 1984.

Released November 9, 1984.

By the Commission.

I. Introduction**A. History of Coordination**

1. In the private land mobile radio services, as a general rule, spectrum is shared. Even at 800 MHz and in the 470-512 MHz band where there are provisions for exclusive channel assignments within specified geographic areas, there is an overall requirement that the use of channels must be shared in order to accommodate what continues to be an extraordinary growth in the use of land mobile communications systems. Prior to 1958 the Commission's Rules governing the private land mobile radio services contained few provisions designating specific procedures for frequency coordination by applicants and users. They did recite, however, the over-riding policy that frequencies were available only on a shared basis, and that applicants and licensees were expected to cooperate in the selection and use of these frequencies in order to minimize the likelihood of interference. To assist in carrying out this requirement, interested parties over the years formed committees which maintained records of frequency usage. These committees were generally representatives of the entities using the services so that individual applicants had the assurance that, in selecting a frequency for the applicant's use, the judgment of the committee involved would be both knowledgeable and impartial.

2. In 1958 the Commission amended its rules with respect to the approach which could be used by applicants when effecting coordination in the private services. A procedure was established whereby the applicant could work through a representative frequency coordinating committee and secure a frequency recommendation by it for submission to the Commission.¹ Thus,

¹ In the Matter of Amendment of Part 11, Rules Governing the Industrial Radio Services, To Delete, Modify and Create Services and To Effect Changes in the Availability of Frequencies, First Report and Order, Docket No. 11991, FCC 58-802, 23 FR 4784 (June 28, 1951).

for the first time the Commission recognized a mechanism whereby an applicant could request a group representative of the user community to select for the applicant what the group regarded as the most appropriate frequency. The Commission in turn would give the recommendation of this group some deference in deciding to approve or disapprove the application.

3. In taking this action, the Commission enunciated some general principles on the subject of frequency coordinating committees:

a. That the frequency coordinating committees must be representative of all eligibles in the radio service concerned in the area the committee purports to serve;

b. That the recommendation is advisory, and not binding on either the applicant or the Commission;

c. That the Commission has the power to remedy the situation should there be discrimination or misuse of functions by the frequency coordinating committees;

d. That there is no bar to recognition of an alternative frequency coordinating committee if it were more representative of eligible licensees;

e. That any fee charged may only represent the cost of providing the service;

f. That there can be no discrimination between members and non-members in the provision of service; and

g. That all requests for coordination must be honored.²

4. Generally, these principles have governed the functions of all frequency coordinating committees from 1969 to the present. In 1982, however, the Congress amended the Communications Act.³ Among other things, it affirmed that the Commission had the authority to utilize assistance furnished by frequency coordinating committees. 47 U.S.C. 332(b)(1). It also recognized the "value of the assistance" provided to the Commission by these committees. Specifically, the Conference Report pointed out that:

... The frequency coordinating Committees not only provide for efficient use of the congested land mobile spectrum, but also enable all users, large and small, to obtain the coordination necessary to place their stations on the air. Without such frequency coordinating activity some of these applicants would not be able to afford the engineering required in the application process. Thus, by essentially equalizing the

² Frequency Coordination in the Industrial Radio Services, 16 FCC 2d 305, 306 (1969).

³ "The Communications Amendments Act of 1982," P.L. 97-259, 96 STAT 1087, September 13, 1982. Section 331 of the Communications Act of 1934, as amended, is codified at 47 U.S.C. 332.