

agency or instrumentality referred to in paragraph (c) of this section, may also provide for any additional safeguards to protect the confidentiality of employer identification numbers, provided these safeguards are consistent with safeguards determined by the Secretary of the Treasury to be necessary or appropriate.

(e) *Confidentiality and disclosure of employer identification numbers.* Employer identification numbers obtained pursuant to paragraph (a) or paragraph (c) of this section are confidential. No officer or employee of the United States who has or had access to any such employer identification number may disclose that number in any manner to an individual not described in paragraph (d) of this section. For purposes of this paragraph (e), *officer or employee* includes a former officer or employee.

(f) *Sanctions—(1) Unauthorized, willful disclosure of employer identification numbers.* Sections 7213(a)(1), (2), and (3) apply with respect to the unauthorized, willful disclosure to any person of employer identification numbers that are maintained pursuant to this section by the Secretary of Agriculture, or any other agency or instrumentality with which information is shared pursuant to paragraph (c) of this section, in the same manner and to the same extent as sections 7213(a)(1), (2), and (3) apply with respect to unauthorized disclosures of returns and return information described in those sections.

(2) *Willful solicitation of employer identification numbers.* Section 7213(a)(4) applies with respect to the willful offer of any item of material value in exchange for any employer identification number maintained pursuant to this section by the Secretary of Agriculture, or any other agency or instrumentality with which information is shared pursuant to paragraph (c) of this section, in the same manner and to the same extent as section 7213(a)(4) applies with respect to offers (in exchange for any return or return information) described in that section.

(g) *Delegation.* All references in this section to the Secretary of Agriculture are references to the Secretary of Agriculture or his or her delegate.

(h) *Effective date.* Except as provided in the following sentence, this section is effective on February 1, 1992. Any provisions relating to the sharing of information by the Secretary of Agriculture with any other agency or

instrumentality of the United States are effective on August 15, 1994.

Margaret Milner Richardson,

Commissioner of Internal Revenue.

[FR Doc. 95-11404 Filed 5-9-95; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[Notice 95-14]

Simplification of Entity Classification Rules; Hearing

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of public hearing on regulations.

SUMMARY: This document provides notice of a public hearing on simplifying the classification regulations (26 CFR part 301) to allow taxpayers to treat domestic unincorporated business organizations as partnerships or as associations on an elective basis.

DATES: The public hearing will be held on Thursday, July 20, 1995, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by Thursday, July 6, 1995.

ADDRESSES: The public hearing will be held in the Internal Revenue Service Auditorium, Seventh Floor, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Requests to speak and outlines of oral comments should be submitted to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Attn: CC:DOM:CORP:T:R [Notice 95-14], room 5228, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Mike Slaughter of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-7190, (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing pertain to section 7701(a)(2) of the Internal Revenue Code which defines a partnership to include a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not a trust or estate or a corporation. This notice appeared in the Internal Revenue Bulletin for Monday, April 3, 1995, I.R.S. Notice 95-14, 1995-14 I.R.B. 7. This document is made available by the Superintendent of

Documents, U.S. Government Printing Office, Washington, DC 20402.

The rules of § 601.601 (a)(3) of the "Statement of Procedural Rules" (26 CFR part 601) shall apply with respect to the public hearing. Persons who have submitted written comments within the time prescribed in the notice and who also desire to present oral comments at the hearing on the regulations should submit not later than Thursday, July 6, 1995, an outline of the oral comments/testimony to be presented at the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answers to these questions.

Because of controlled access restrictions, attendees cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying. Copies of the agenda will be available free of charge at the hearing.

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 95-11414 Filed 5-9-95; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[KY-84-6856; FRL-5205-2]

Control Strategy: Ozone (O₃); Kentucky

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve an exemption from the oxides of nitrogen (NO_x) reasonably available control technology (RACT) and the general conformity requirements of the Clean Air Act as amended in 1990 (CAA) for the Kentucky portion of the Cincinnati moderate ozone (O₃) nonattainment area. The request for a NO_x RACT exemption was submitted on November 11, 1994, by the Commonwealth of Kentucky through the Natural Resources and Environmental Protection Cabinet (Cabinet). The NO_x RACT exemption request is based upon the most recent

three years of monitoring data, which demonstrate that additional reductions of NO_x would not contribute to attainment of the National Ambient Air Quality Standards (NAAQS).

DATES: Comments on this proposed action must be received in writing by June 9, 1995.

ADDRESSES: Written comments should be addressed to: Scott Southwick; Stationary Source Planning Unit, Regulatory Planning and Development Section; Air Programs Branch; Air, Pesticides, and Toxics Management Division; U.S. Environmental Protection Agency, Region 4; 345 Courtland Street NE., Atlanta, Georgia 30365.

A copy of the exemption request is available for inspection at the following locations (it is recommended that you contact Scott Southwick at (404) 347-3555 extension 4207 before visiting the Region 4 office).

United States Environmental Protection Agency; Air, Pesticides, and Toxics Management Division, Air Programs Branch, Regulatory Planning and Development Section; Stationary Source Planning Unit, 345 Courtland Street NE., Atlanta, Georgia 30365.

Department for Environmental Protection Natural Resources and Environmental Protection Cabinet, 803 Schenkel Lane Frankfort, Kentucky 40601.

FOR FURTHER INFORMATION CONTACT: Scott Southwick, Stationary Source Planning Unit, Regulatory Planning and Development Section, Air Programs Branch; Air Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, 345 Courtland Street NE., Atlanta, Georgia 30365. Reference file KY-84-6856. (404) 347-3555 ext. 4207.

SUPPLEMENTARY INFORMATION: The air quality planning requirements for the reduction of NO_x emissions are set out in section 182(f) of the CAA, which requires states with nonattainment areas of moderate and above to require the same provisions for major stationary sources of NO_x as apply to major stationary sources of volatile organic compounds (VOCs). One of the requirements of major sources of VOCs is RACT. Therefore, per section 182 of the CAA, RACT is also a requirement for major sources of NO_x. However, under section 182(f)(1)(A) of the CAA, an exemption from NO_x requirements may be granted for nonattainment areas outside an ozone transport region if additional reductions of NO_x would not contribute to attainment. The NO_x RACT exemption request is based upon the most recent three years of

monitoring data, which demonstrate that additional reductions of NO_x would not contribute to attainment of the National Ambient Air Quality Standards (NAAQS). Additionally, if EPA grants such an exemption, NO_x general conformity will not apply as stated in EPA's conformity rules (58 FR 63214, and 59 FR 31238).

The criteria established for the evaluation of an NO_x RACT exemption request from the section 182(f) requirements are set forth in an EPA memorandum from John S. Seitz, Director, Office of Air Quality Planning and Standards, dated May 27, 1994, entitled, "Section 182(f) Nitrogen Oxides (NO_x) Exemptions—Revised Process and Criteria," an EPA memorandum from John S. Seitz, Director, Office of Air Quality Planning and Standards, dated December 16, 1993, entitled, "Guideline for Determining the Applicability of Nitrogen Oxide Requirements Under Section 182(f)," dated December 16, 1993; and a EPA memorandum from John S. Seitz, Director, Office of Air Quality Planning and Standards, dated February 8, 1995, entitled, "Section 182(f) Nitrogen Oxides (NO_x) Exemptions—Revised Process and Criteria." The February 8, 1995, memorandum referenced above decouples the section 182(f) exemptions from NO_x transport issues. In an area that did not implement the section 182(f) NO_x requirements, but did attain the O₃ standard as demonstrated by ambient air monitoring data (consistent with 40 CFR Part 58 and recorded in the EPA's Aerometric Information Retrieval system (AIRS)), it is clear that the additional NO_x reductions required by section 182(f) would not contribute to attainment of the NAAQS in that area.

On November 11, 1994, the Commonwealth of Kentucky submitted to EPA Region 4 a request to redesignate the Kentucky portion of the Cincinnati moderate O₃ nonattainment area to attainment. The redesignation request is currently under review and will be addressed in a separate rulemaking. On the same date the Commonwealth requested that the Kentucky portion of the Cincinnati area be exempt from the NO_x RACT requirement in section 182(f) of the CAA. The exemption request is based upon ambient air monitoring data from 1992, 1993, and 1994. There are eleven monitors measuring O₃ concentrations in the Cincinnati nonattainment area. EPA has reviewed the ambient air monitoring data for the eleven monitors (consistent with the requirements contained in 40 CFR Part 58 and recorded in AIRS) submitted by the Commonwealth of

Kentucky in support of the exemption request.

EPA has found that one monitor in Warren County has had two exceedances in 1994. However, EPA has determined that all monitors in the nonattainment area have an expected exceedance rate of less than 1.1 per year. Therefore, this area is meeting the O₃ NAAQS standard in the entire Cincinnati area for the relevant three year period. Because the Cincinnati area is meeting the O₃ NAAQS, this exemption request for the area meets the applicable requirements contained in the EPA policy and guidance documents referenced above. On January 17, 1995, EPA proposed approval of Ohio's request for exemption from the NO_x requirements for the Ohio portion of this nonattainment area (60 FR 3361).

Upon the redesignation of this area to attainment for O₃, NO_x RACT would become a contingency measure within the approved maintenance plan for the area. While the area is still designated nonattainment, the continuation of the section 182(f) exemption granted herein is contingent upon continued monitoring and continued maintenance of the O₃ NAAQS in the entire Cincinnati nonattainment area. If there is a violation of the O₃ NAAQS in any portion of the Cincinnati nonattainment area, the exemption will no longer be applicable as of the date of any such determination. Should this occur, EPA will provide notice in the **Federal Register**. A determination that the NO_x exemption no longer applies would mean that NO_x RACT and NO_x general conformity requirements would immediately be applicable to the affected area. EPA believes some reasonable period of notice is necessary to provide major stationary sources subject to the RACT requirements time to purchase, install, and operate any required controls. Accordingly, the Commonwealth may provide sources a reasonable time period to meet the RACT emission limits after the EPA determination that NO_x RACT requirements are necessary. EPA expects the time period to be as expeditious as practicable, but in no case longer than 24 months.

Proposed Action

EPA is proposing approval of Kentucky's request to exempt the Kentucky portion of the Cincinnati moderate O₃ nonattainment area from the section 182(f) NO_x RACT requirement. In addition, EPA is proposing to exempt Kentucky from NO_x general conformity requirements. This proposed approval is based upon the evidence provided by Kentucky

showing compliance with the requirements outlined in the CAA and in applicable EPA guidance. If a violation of the O₃ NAAQS occurs in any portion of the Cincinnati area while the area is designated nonattainment, the exemption from the NO_x RACT and NO_x general conformity requirements of section 182(f) of the CAA in the applicable area shall no longer apply.

This action is not a SIP revision and is not subject to the requirements of section 110 of the CAA. The authority to approve or disapprove exemptions from NO_x requirements under section 182 of the CAA was delegated to the Regional Administrator from the Administrator in a memo dated July 6, 1994, from Jonathan Cannon, Assistant Administrator, to the Administrator, titled, "Proposed Delegation of Authority: Exemptions from Nitrogen Oxide Requirements Under Clean Air Act section 182(f) and Related Provisions of the Transportation and General Conformity Rules' Decision Memorandum."

Under the Regulatory Flexibility Act, 5 U.S.C. 600 *et seq.*, EPA must prepare a regulatory flexibility analysis assessing the impact of any proposed or final rule on small entities. 5 U.S.C. 603 and 604. Alternatively, EPA may certify that the rule will not have a significant impact on a substantial number of small entities. Small entities include small businesses, small not-for-profit enterprises, and government entities with jurisdiction over populations of less than 50,000. This rule approves an exemption from a CAA requirement. Therefore, I certify that it does not have a significant impact on any small entities affected.

Unfunded Mandates

Under Sections 202, 203, and 205 of the Unfunded Mandates Reform Act of 1995 ("Unfunded Mandates Act"), signed into law on March 22, 1995, EPA must undertake various actions in association with proposed or final rules that include a Federal mandate that may result in estimated costs of \$100 million or more to the private sector, or to State, local, or tribal governments in the aggregate.

Through submission of this state implementation plan or plan revision, the State and any affected local or tribal governments have elected to adopt the program provided for under Section 182 of the Clean Air Act. These rules may bind State, local and tribal governments to perform certain actions and also require the private sector to perform certain duties. To the extent that the rules being proposed for approval by this action would impose no new

requirements; such sources are already subject to these regulations under State law. Accordingly, no additional costs to State, local, or tribal governments, or to the private sector, result from this action. EPA has also determined that this proposed action does not include a mandate that may result in estimated costs of \$100 million or more to State, local, or tribal governments in the aggregate or to the private sector.

List of Subjects in 40 CFR Part 52

Air pollution control, Carbon monoxide, Hydrocarbons, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides.

Dated: April 24, 1995.

Patrick M. Tobin,

Acting Regional Administrator.

[FR Doc. 95-11504 Filed 5-9-95; 8:45 am]

BILLING CODE 6560-50-P

40 CFR Parts 185 and 186

[FAP 9H5587/P614; FRL-4950-6]

RIN 2070-AC18

Tralomethrin; Food and Feed Additive Regulations

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to establish time-limited food and feed additive regulations for residues of the synthetic pyrethroid tralomethrin in or on the processed commodity tomato puree and the animal feed tomato pomace, wet and dry. AgrEvo USA Co. (formerly Hoechst Roussel Agri-Vet Co.) requested these regulations pursuant to the Federal Food, Drug and Cosmetic Act (FFDCA) that would establish the maximum permissible levels for residues of the pesticide in or on the processed food commodity and animal feed.

DATES: Comments, identified by the document control number [PP 9H5587/P614], must be received on or before June 9, 1995.

ADDRESSES: By mail, submit written comments to: Public Response and Program Resources Branch, Field Operations Division (7506C), Office of Pesticide Programs, Environmental Protection Agency, 401 M St., SW., Washington, DC 20460. In person, bring comments to: Rm. 1132, Crystal Mall Building #2, 1921 Jefferson Davis Hwy., Arlington, VA 22202. Information submitted as a comment concerning this

notice may be claimed confidential by marking any part or all of that information as "Confidential Business Information" (CBI). Information so marked will not be disclosed except in accordance with procedures set forth in 40 CFR part 2. A copy of the comment that does not contain CBI must be submitted for inclusion in the public record. Information not marked confidential may be disclosed publicly by EPA without prior notice. All written comments will be available for public inspection in Rm. 1132 at the address given above, from 8 a.m. to 4 p.m., Monday through Friday, excluding legal holidays.

Comments and data may also be submitted electronically by sending electronic mail (e-mail) to: opp-docket@epamail.epa.gov. Electronic comments must be submitted as an ASCII file avoiding the use of special characters and any form of encryption. Comments and data will also be accepted on disks in WordPerfect in 5.1 file format or ASCII file format. All comments and data in electronic form must be identified by the docket number [FAP 9H5587/P614]. No CBI should be submitted through e-mail. Electronic comments on this proposed rule may be filed online at many Federal Depository Libraries. Additional information on electronic submissions can be found below in this document.

FOR FURTHER INFORMATION CONTACT: By mail: George T. LaRocca, Product Manager (PM) 13, Registration Division (7505C), Office of Pesticide Programs, Environmental Protection Agency, 401 M St. SW., Washington, DC 20460. Office location and telephone number: Rm. 200, CM #2, 1921 Jefferson Davis Hwy., Arlington, VA 22202, (703)-305-6100; e-mail: larocca.george@epamail.epa.gov.

SUPPLEMENTARY INFORMATION: On June 13, 1989, Hoechst-Roussel Agri-Vet Co. submitted pursuant to section 409 of the FFDCA, 21 U.S.C. 348, food/feed additive petition (FAP) 9H5587 proposing to amend 40 CFR 185.5450 and 40 CFR part 186 by establishing time-limited food/feed additive regulations to permit residues of the insecticide tralomethrin, (*S*)-*alpha*-cyano-3-phenoxybenzyl (1*R*,3*S*)-2,2-dimethyl-3-[(*RS*)1,2,2,2-tetrabromoethyl]-cyclopropanecarboxylate, and its metabolites in or on the processed commodity tomato puree at 1.00 part per million (ppm) and the animal feed tomato pomace, wet and dry, at 1.50 ppm and 4.00 ppm, respectively.

Based on information furnished by AgrEvo USA Co., an experimental use