

section 108(c), the partnership must make the appropriate reductions in those partners' shares of inside basis.

(iii) *Partnership consent statement*—
(A) *Partnership requirement.* A consenting partnership must include with the Form 1065, U.S. Partnership Return of Income, for the taxable year of the partnership that ends with or within the taxable year the taxpayer excludes COD income from gross income under section 108(a), and must provide to the taxpayer on or before the date the Form 1065 is filed, a statement that—

(1) Contains the name, address, and taxpayer identification number of the partnership; and

(2) States the amount of the reduction of the partner's proportionate interest in the adjusted bases of the partnership's depreciable property or depreciable real property, whichever is applicable.

(B) *Taxpayer's requirement.* Statements described in paragraph (f)(2)(iii)(A) of this section must be attached to a taxpayer's timely filed (including extensions) Federal income tax return for the taxable year in which the taxpayer has COD income that is excluded from gross income under section 108(a).

(iv) *Partner's share of partnership's adjusted basis.* [Reserved.]

(3) *Partnership basis reduction.* The rules of this section (including this paragraph (f)), apply in determining the properties to which the partnership's basis reductions must be made.

(g) *Special allocation rule for cases to which section 1398 applies.* If a bankruptcy estate and a taxpayer to whom section 1398 applies (concerning only individuals under Chapter 7 or 11 of title 11 of the United States Code) hold property subject to basis reduction under section 108(b)(2)(E) or (5) on the first day of the taxable year following the taxable year of discharge, the bankruptcy estate must reduce all of the adjusted bases of its property before the taxpayer is required to reduce any adjusted bases of property.

(h) *Effective date.* This section is effective for discharges of indebtedness occurring on or after the date these regulations are published as final regulations in the Federal Register.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 12. The authority citation for part 301 continues to read as follows:

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

§ 301.9100–13T [Removed]

Par. 13. Section 301.9100–13T is removed.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 60, 63, 260, 261, 264, 265, 266, 270 and 271

[FRL–5672–6]

RIN 2050–AF01

Hazardous Waste Combustors; Revised Standards; Proposed Rule—Notice of Data Availability and Request for Comments

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice of data availability and request for comments.

SUMMARY: This announcement is a notice of availability and invitation for comment on the Agency's updated database of emissions and ancillary information on hazardous waste combustors (HWCs) pertaining to the proposed revised standards for hazardous waste combustors (61 FR 17358 (April 19, 1996)).

Readers should note that only comments about new information discussed in this notice will be considered during the comment period. Issues related to the April 19, 1996, proposed rule that are not directly affected by the documents or data referenced in this Notice of Data Availability are not open for further comment.

DATES: Written comments must be submitted by February 6, 1997.

ADDRESSES: Commenters must send an original and two copies of their comments referencing Docket Number F–96–CS2A–FFFFF to: RCRA Docket Information Center, Office of Solid Waste (5305G), U.S. Environmental Protection Agency Headquarters (EPA, HQ), 401 M Street, S.W., Washington, D.C. 20460. Comments may also be submitted electronically through the Internet to: rcradocket@epamail.epa.gov. Comments in electronic format should also be identified by the docket number F–96–CS2A–FFFFF. All electronic comments must be submitted as an ASCII file avoiding the use of special characters and any form of encryption. Commenters should not submit

electronically any confidential business information (CBI). An original and two copies of the CBI must be submitted under separate cover to: RCRA CBI Document Control Officer, OSW (5305W), 401 M Street, SW, Washington D.C. 20460. For other information regarding submitting comments electronically, or viewing the comments received or supporting information, please refer to the proposed rule (61 FR 17358 (April 19, 1996)). The RCRA Information Center is located at Crystal Gateway One, 1235 Jefferson Davis Highway, First Floor, Arlington, Virginia and is open for public inspection and copying of supporting information for RCRA rules from 9:00 a.m. to 4:00 p.m. Monday through Friday, except for Federal holidays. The public must make an appointment to view docket materials by calling (703) 603–9230. The public may copy a maximum of 100 pages from any regulatory document at no cost. Additional copies cost \$0.15 per page.

FOR FURTHER INFORMATION CONTACT: For general information, call the RCRA Hotline at 1–800–424–9346 or TDD 1–800–553–7672 (hearing impaired) including directions on how to access electronically the database document (USEPA, "Updated Hazardous Waste Combustor Database," December 1996) via EPA's Cleanup Information Bulletin Board System (CLU-IN). The database document is posted on CLU-IN in Portable Document Format (PDF) and can be viewed and printed using Acrobat Reader. The CLU-IN modem access phone number is 301–589–8366 or Telnet to clu-in.epa.gov for Internet access. The RCRA Hotline is open Monday–Friday, 9:00 a.m. to 6:00 p.m., Eastern Standard Time. Callers within the Washington Metropolitan Area must dial 703–412–9810 or TDD 703–412–3323 (hearing impaired). For other information on this notice, contact Bob Holloway (5302W), Office of Solid Waste, 401 M Street, S.W., Washington, DC 20460, phone (703) 308–8461, e-mail: holloway.bob@epamail.epa.gov.

SUPPLEMENTARY INFORMATION: On April 19, 1996, EPA proposed revised standards for hazardous waste combustors (i.e., incinerators and cement and lightweight aggregate kilns that burn hazardous waste). See 61 FR 17358. After an extension of the comment period, the comment period closed on August 19, 1996.

The Agency also published a notice of data availability (NODA) on August 23, 1996 (61 FR 43501) inviting comment on information pertaining to a peer review of aspects of the proposed rule, additional analyses of fuel oils that

would be used to establish a comparable fuel exclusion, and information on a synthesis gas process. The comment period on that NODA closed on September 23, 1996.

The Agency is today providing notice and opportunity to comment on an updated hazardous waste combustor database that presents the emissions and ancillary data that the Agency plans to use to develop the final rule. We note that changes in the proposed MACT floor levels could result from applying the alternative MACT methodologies discussed in the proposed rule to the updated database. In addition, changes in cost-effectiveness, and baseline and residual risk could result from using the updated database. Finally, the Agency will use the updated data in making decisions such as whether and how to subdivide source categories, whether to use normal versus compliance test data to develop standards, and whether to use older emissions data when more recent data are available from a source.

Updated HWC Data Base

EPA compiled a database containing the results of hazardous waste combustor (HWC) trial burns and facility operating and design characteristics as part of the development of the April 1996 proposed "Maximum Achievable Control Technology" (MACT) standards for HWCs (61 FR 17358, April 19, 1996). The database contains information from facilities in three source categories which burn hazardous wastes: incinerators (over 90 units), cement kilns (40 units), and lightweight aggregate kilns (13 units).¹ The database contains stack gas emissions data (including data on metals, chlorine, particulate matter, chlorinated dioxins and furans (PCDD/PCDF), carbon monoxide (CO), and hydrocarbons (HC)), process operating data (including waste, fuel, and raw materials compositions and feed rates), and facility equipment design and operational data (including combustor and air pollution control device temperatures, pressures, etc.).

Since the proposal of the rule, the Agency has received comments from stakeholders identifying: (1) errors in the database used for the proposed rule; and (2) new HWC trial burn and certification of compliance reports that were not considered for the proposed rule. Additionally, the Agency has received new compliance test reports through other data-gathering efforts

¹Data on boilers are also included in the database even though hazardous waste burning boilers would not be subject to this rule.

since the proposed rule. The Agency has updated and revised the HWC database based on these comments and other data collection efforts.

The updated database is provided in: USEPA, "Updated Hazardous Waste Combustor Database," December, 1996. This document is referred to in this notice as the database document. Hard copy printouts of the updated and revised database are contained in the "Data Summary Reports", found as Appendices to the document. The database document is provided in the administrative docket for this rule. In addition, an electronic version of the document can be accessed electronically via CLU-IN. (See the **FOR FURTHER INFORMATION** section of this notice.) Finally, the database is also available to interested persons in the database application Paradox (Version 5.0 for Windows). Refer to the database document for details.

The updated database has the same structure and main fields as that used for the proposed rule. It has nine related files:

- **Site Information:** Contains general information on each combustor unit, including database identification number, EPA identification number, EPA Region, company name, location (city and state), device name, air pollution control system, system type (commercial or onsite incinerator, cement kiln, lightweight aggregate kiln), waste burning status, and cement kiln design identifiers.

- **Test Condition Information:** Contains information on each test condition, including test condition and run identification number (both internal database and site identification numbers), condition and run dates, type of wastes and auxiliary fuels burned during the condition, description of the condition, as well as newly added condition descriptors identifying the condition as "baseline," "normal," or "permit mode" (as described in more detail below), and whether the condition was conducted with the most recent facility equipment and design.

- **Stream Information:** Contains information on the type and sampling location of each process stream (system outputs including stack gas emissions and solid effluents as well as system inputs including waste streams, auxiliary fuels, spiking streams, etc.), as well as stack information (including height and diameter).

- **Process Stream Information:** Contains information on each process stream, including rates (feed rates and discharge rates of solid, liquid and gas streams), as well as other stream properties (such as stack gas conditions

including temperature, moisture, oxygen, and solid and liquid densities).

- **Process Analysis Information:** Contains feed input and effluent rates for a variety of constituents (including metals, chlorine, organics, ash, particulate matter, carbon monoxide, and hydrocarbons) associated with each of the process streams (both system inputs and effluents).

- **Air Pollution Control Device Design Parameters:** Contains information on design parameters of each air pollution control device (e.g., baghouse cloth area, cloth type, cleaning method).

- **Air Pollution Control Device Operating Parameters:** Contains information, by test condition run, on operating parameters of each air pollution control device (e.g., ESP specific collection area, operating temperature, power input).

- **Combustor Design Parameters:** Contains information on design parameters of the combustor (e.g., combustor size, manufacturer, type, number of chambers, cement kiln design).

- **Combustor Operating Parameters:** Contains information, by test condition run, on operating parameters of the combustor (e.g., combustor temperature, pressure).

The use and contents (including a comprehensive "data element dictionary") of the database are described in detail in the database document.

Updates to the Database

1. Changes to Existing Data Used to Support the Proposed Rule

The Agency received comments on additions and errors to data contained in the proposed rule database from three sources. The Chemical Manufacturers Association (CMA) provided specific comments on data from 21 incinerator facilities (RCSP-00182). The Cement Kiln Recycling Coalition provided specific comments on data from 23 cement kiln facilities (RCSP-00170) as well as some incinerators (overlapping generally with the CMA comments). For lightweight aggregate kilns, Solite provided specific comments on individual LWAK facilities (RCSP-00187).

The comments included identification of: (1) transcription errors (those made in transferring the data from the test report to the database); (2) test report errors; (3) missed or missing data; (4) non-representative conditions (such as baseline non-hazardous waste burning conditions); (5) updated reports (some Certification of Compliance tests that were used have since been revised and

updated); (6) facilities not currently burning hazardous waste; (7) unsubstantiated and/or incorrect air pollution control device characteristics; and (8) inaccurate conversion of concentration emissions from mass based levels using gas flow rates and oxygen level. Changes and responses made as appropriate to each of the specific comments in each of these areas are discussed in detail in the database document.

2. New Test Reports Added to the Database

The Agency added results from many new test reports (from both new facilities as well as new test reports from facilities already in the database) to the HWC database. For incinerators, a few new trial burn reports were obtained through comments on the proposed rule, including reports from First Mississippi Corp., American Cyanamid, and Ciba Geigy. Various other reports from approximately 15 new incinerators, as well as new reports from facilities already in the database, including Waste Technologies Industries and DuPont, were added based on collection from the individual companies and/or EPA Regional Office archives.

The Agency added data from many new cement kiln test reports received from the Cement Kiln Recycling Coalition. Additionally, other individual cement companies including Ash Grove, Lafarge, Citadel/Medusa, and Continental provided separate test reports as part of their comments. The data are comprised of many new "second round" Certification of Compliance reports from testing done in 1994-1996, as well as various miscellaneous stack testing reports from conditions under "normal" non-trial burn type waste burning operations.

For LWAKs, the Agency added three new reports from Solite (all from new units) and a new report from Norlite based on comments on the proposed rule and other data collection efforts.

All new data that the Agency has incorporated into the database since the rule was proposed are tabulated in detail in the database document.

3. Other Database Additions

In addition to the above described database updates and changes, the Agency has added the following new information to the database:

- Device Descriptors:
 - Waste Burning Status: Field identifying if the facility is currently burning hazardous waste.
 - Mixed Waste Burner: Field identifying if the combustor accepts and routinely treats hazardous and radioactively contaminated "mixed" wastes.
 - Cement Kiln Descriptors: Fields identifying long vs short kilns, those with alkali bypasses, and those with in-line raw mills.
- Condition Descriptors:
 - Test Condition Date: Field identifying the test condition date.
 - Baseline Conditions: Field identifying whether the condition was conducted under "baseline" conditions, baseline conditions being those where hazardous waste is not being fired.
 - "Normal" Conditions: Field identifying whether the condition was conducted under "normal" conditions. Normal conditions are defined as conditions conducted where hazardous waste is being burned, and where the unit is operating under typical "every day" procedures. During such testing, there is no intentional spiking of waste materials with POHC, chlorine, or

metals compounds. Additionally, the unit is not operating under "stressed" conditions designed to maximize or minimize factors such as waste feed rates, temperatures, and air pollution control device operating parameters.

- "Permit" Mode: Fields identifying whether the source used the test condition for setting permit or interim status operating limits for each individual constituent (each hazardous air pollutant or surrogate, including individual metals). For example, for metals and chlorine being controlled under the Boilers and Industrial Furnaces Rule, the condition would be a "permit mode" for all Tier II or Tier III constituents since the source testing was designed to evaluate acceptable feed rate limits based on the demonstrated system removal efficiency of the facility. Alternately, the condition would not be a permit (or operating limit) mode for Tier I or adjusted Tier I constituents since the source testing is not used for any direct regulatory-setting purpose. Only tests conducted with the purpose of complying with or establishing permit conditions (or interim status operating limits) and intended to be used to establish a facility "operating envelope" with respect to the specific HAP were identified with the "permit" mode marker.
- Latest Retrofits: Field identifying whether the condition is conducted using the most recent equipment and configuration.

Dated: December 19, 1996.

Michael Shapiro,

Director, Office of Solid Waste.

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