

than 15 minutes before the hearing starts.

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons who wish to present oral comments at the hearing must submit comments and an outline of the topics to be discussed and the time to be devoted to each topic by September 3, 1997.

A period of 10 minutes will be allotted to each person for making comments.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

#### Proposed Effective Date

This amendment applies to payments received by an entity on or after January 1, 1998.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

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

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

**Par. 2.** In § 1.894-1, paragraph (d) is added to read as follows:

#### § 1.894-1 Income affected by treaty.

\* \* \* \* \*

[The text of proposed paragraph (d) is the same as the text of § 1.894-1T(d) published elsewhere in this issue of the **Federal Register**.]

**Michael P. Dolan,**

*Acting Commissioner of Internal Revenue.*

[FR Doc. 97-17468 Filed 6-30-97; 12:19 pm]

BILLING CODE 4830-01-U

#### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[TN 104-1-9706(a); TN 148-1-9705(a); FRL-5849-3]

#### Approval of Revisions to the Tennessee State Implementation Plan Regarding Visibility

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** On February 9, 1993, and December 19, 1994, the State of Tennessee, through the Tennessee Department of Environment and Conservation (TDEC), submitted to EPA revisions to the Tennessee State Implementation Plan (SIP) for the purpose of visibility protection. The intended effect of these revisions is to meet the requirements of the Clean Air Act (CAA) for the purpose of assuring visibility protection in mandatory Class I Federal areas. In the final rules section of this **Federal Register**, the EPA is approving the submitted chapter in its entirety as a direct-final rule without prior proposal because the EPA views this as a noncontroversial revision and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this proposed rule. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this document should do so at this time.

**DATES:** To be considered, comments must be received by August 1, 1997.

**ADDRESSES:** Written comments on this action should be addressed to William Denman at the Environmental Protection Agency, Region 4 Air Planning Branch, 61 Forsyth Street, SW, Atlanta, Georgia 30303. Copies of documents relative to this action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day. Reference files TN104-01-9706 and TN148-01-9705. The Region 4 office may have additional background documents not available at the other locations.

Air and Radiation Docket and Information Center (Air Docket 6102), U.S. Environmental Protection Agency, 401 M Street, SW, Washington, DC 20460

Environmental Protection Agency, Region 4 Air Planning Branch, 61 Forsyth Street, SW, Atlanta, Georgia 30303. William Denman 404/562-9030

Tennessee Department of Environment and Conservation, Division of Air Pollution Control, 9th Floor L & C

Annex, 401 Church Street, Nashville, Tennessee 37243-1531

**FOR FURTHER INFORMATION CONTACT:** William Denman at 404/562-9030.

**SUPPLEMENTARY INFORMATION:** For additional information see the direct final rule which is published in the rules section of this **Federal Register**.

Dated: June 17, 1997.

**A. Stanley Meiburg,**

*Acting Regional Administrator.*

[FR Doc. 97-17184 Filed 7-1-97; 8:45 am]

BILLING CODE 6560-50-P

#### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[MO-025-1025; FRL-5852-2]

#### Approval and Promulgation of Implementation Plans; State of Missouri

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The EPA proposes to approve two regulations which are components of Missouri's State Implementation Plan (SIP) to meet the 15% Rate-of-Progress Plan (15% Plan, or ROPP) requirements of section 182(b)(1)(A) of the Clean Air Act (CAA), as amended (the Act). Specifically, the EPA is proposing to approve Missouri rules 10 CSR 10-5.443, "Control of Gasoline Reid Vapor Pressure," and 10 CSR 10-5.490, "Municipal Solid Waste Landfills" (MSWL). The implementation of these rules will achieve reductions in the emissions of volatile organic compounds (VOC) of approximately 7.76 tons per day (TPD), or approximately 14 percent of the reductions required with the St. Louis ozone nonattainment area. Final action on these regulations will incorporate them into the Federally approved SIP.

**DATES:** Comments on this proposed action must be received in writing by August 1, 1997.

**ADDRESSES:** Comments may be mailed to Royan W. Teter, Environmental Protection Agency, Air Planning and Development Branch, 726 Minnesota Avenue, Kansas City, Kansas 66101.

**FOR FURTHER INFORMATION CONTACT:** Royan W. Teter at (913) 551-7609.