

**§ 301.6109-3T IRS adoption taxpayer identification numbers (temporary).**

(a) *In general*—(1) *Definition*. An *IRS adoption taxpayer identification number* (ATIN) is a temporary taxpayer identifying number assigned by the Internal Revenue Service (IRS) to a child (other than an alien individual as defined in § 301.6109-1(d)(3)(i)) who has been placed, by an authorized placement agency, in the household of a prospective adoptive parent for legal adoption. An ATIN is assigned to the child upon application for use in connection with filing requirements under this title. When an adoption becomes final, the adoptive parent must apply for a social security number for the child. After the social security number is assigned, that number, rather than the ATIN, must be used as the child's taxpayer identification number on all returns, statements, or other documents required under this title.

(2) *Expiration and extension*. An ATIN automatically expires two years after the number is assigned. However, upon request, the IRS may grant an extension if the IRS determines the extension is warranted.

(b) *Definitions*. The following definitions apply for purposes of this section—

(1) *Authorized placement agency* has the same meaning as in § 1.152-2(c) of this chapter;

(2) *Prospective adoptive child or child* refers to a child who has not been adopted, but who has been placed in the household of a prospective adoptive parent for legal adoption by an authorized placement agency; and

(3) *Prospective adoptive parent or parent* refers to an individual in whose household a prospective adoptive child is placed by an authorized placement agency for legal adoption.

(c) *General rule for obtaining a number*—(1) *Who may apply*. A prospective adoptive parent may apply for an ATIN for a child if—

(i) The prospective adoptive parent is eligible to claim a personal exemption under section 151 with respect to the child;

(ii) An authorized placement agency places the child with the prospective adoptive parent for legal adoption;

(iii) The Social Security Administration will not process an application for an SSN by the prospective adoptive parent on behalf of the child (for example, because the adoption is not final); and

(iv) The prospective adoptive parent has used all reasonable means to obtain the child's assigned social security number, if any, but has been unsuccessful in obtaining this number

(for example, because the birth parent who obtained the number is not legally required to disclose the number to the prospective adoptive parent).

(2) *Procedure for obtaining an ATIN*. If the requirements of paragraph (c)(1) of this section are satisfied, the prospective adoptive parent may apply for an ATIN for a child on Form W-7A, *Application for Taxpayer Identification Number for Pending Adoptions* (or such other form as may be prescribed by the IRS). An application for an ATIN should be made far enough in advance of the first intended use of the ATIN to permit issuance of the ATIN in time for such use. An application for an ATIN must include the information required by the form and accompanying instructions, including the name and address of each prospective adoptive parent and the child's name and date of birth. In addition, the application must include such documentary evidence as the IRS may prescribe to establish that a child was placed in the prospective adoptive parent's household by an authorized placement agency for legal adoption. Examples of acceptable documentary evidence establishing placement for legal adoption by an authorized placement agency may include—

(i) A copy of a placement agreement entered into between the prospective adoptive parent and an authorized placement agency;

(ii) An affidavit signed by the adoption attorney or government official who placed the child for legal adoption pursuant to state law;

(iii) A document authorizing the release of a newborn child from a hospital to a prospective adoptive parent for adoption; and

(iv) A court document ordering or approving the placement of a child for adoption.

(d) *Effective date*. The provisions of this section apply to income tax returns due (without regard to extension) on or after April 15, 1998.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

**Par. 5.** The authority citation for part 602 continues to read as follows:

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

**Par. 6.** Section 602.101(c) is amended by adding an entry in numerical order to the table to read as follows:

**§ 602.101 OMB Control numbers.**

*	*	*	*	*
(c)	*	*	*	

CFR part or section where identified and described	Current OMB control No.
301.6109-3T .....	1545-1564

**Michael P. Dolan,**

*Acting Commissioner of Internal Revenue.*

Approved: October 24, 1997.

**Donald C. Lubick,**

*Acting Assistant Secretary of the Treasury.*

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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 271**

[FRL-5924-5]

**Georgia: Final Authorization of State Hazardous Waste Management Program Revisions**

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

**ACTION:** Immediate final rule.

**SUMMARY:** Georgia has applied for final authorization of revisions to its hazardous waste program under the Resource Conservation and Recovery Act (RCRA). Georgia's revisions consist of the provisions contained in the rules promulgated between July 1, 1994 and June 30, 1995, RCRA Cluster V. These requirements are listed in section B of this document. The Environmental Protection Agency (EPA) has reviewed Georgia's application and has made a decision, subject to public review and comment, that Georgia's hazardous waste program revisions satisfy all of the requirements necessary to qualify for final authorization. Thus, EPA intends to approve Georgia's hazardous waste program revisions. Georgia's application for program revisions is available for public review and comment.

**DATES:** Final authorization for Georgia shall be effective January 23, 1998 unless EPA publishes a prior **Federal Register** action withdrawing this immediate final rule. All comments on Georgia's program revision application must be received by the close of business December 24, 1997.

**ADDRESSES:** Copies of Georgia's program revision application are available during regular office hours of 9 a.m. to 5 p.m., Monday through Friday, at the following addresses for inspection and copying: Georgia Department of Natural Resources, Environmental Protection

Division, Floyd Towers East, Room 1154, 205 Butler Street, SE, Atlanta Georgia 30334; U.S. EPA Region IV, Library, 61 Forsyth Street, Atlanta, Georgia 30303; (404) 562-8448.

**FOR FURTHER INFORMATION CONTACT:** Narindar Kumar, Chief, RCRA Programs Branch, Waste Management Division, U.S. Environmental Protection Agency, 61 Forsyth Street, Atlanta, Georgia 30303; (404) 562-8448.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

States with final authorization under section 3006(b) of the Resource Conservation and Recovery Act ("RCRA or "the Act"), 42 U.S.C. 6929(b), have a continuing obligation to maintain a hazardous waste program that is equivalent to, consistent with, and no less stringent than the Federal hazardous waste program. In addition, as an interim measure, the Hazardous and Solid Waste Amendments of 1984 (Pub. L. 98-616, November 8, 1984, hereinafter "HSWA") allows States to revise their programs to become substantially equivalent instead of equivalent to RCRA requirements promulgated under HSWA authority. States exercising the latter option receive "interim authorization" for the HSWA requirements under section 3006

(g) of RCRA, 42 U.S.C. 6926 (g), and later apply for final authorization for HSWA requirements.

Revisions to State hazardous waste programs are necessary when Federal or State statutory or regulatory authority is modified or when certain other changes occur. Most commonly, State program revisions are necessitated by changes to EPA's regulations in 40 CFR parts 124, 260 through 266, 268, 270 and 279.

*A. Georgia*

Georgia initially received final authorization for its base RCRA program effective on August 21, 1984. Georgia has received authorization for revisions to its program through RCRA Cluster IV on May 6, 1996. Today, Georgia is seeking approval of its program revisions in accordance with 40 CFR 271.21(b)(3).

EPA has reviewed Georgia's application and has made an immediate final decision that Georgia's hazardous waste program revisions satisfy all of the requirements necessary to qualify for final authorization. Consequently EPA intends to grant final authorization for the additional program modifications to Georgia. The public may submit written comments on EPA's immediate final decision up until December 24, 1997.

Copies of Georgia's application for these program revisions are available for inspection and copying at the locations indicated in the Addresses section of this document.

Approval of Georgia's program revisions shall become effective January 23, 1998, unless an adverse comment pertaining to the State's revisions discussed in this document is received by the end of the comment period.

If an adverse comment is received EPA will publish either (1) a withdrawal of the immediate final decision or (2) a notice containing a response to comments which either affirms that the immediate final decision takes effect or reverses the decision.

EPA shall administer any RCRA hazardous waste permits, or portions of permits that contain conditions based upon the Federal program provisions for which the State is applying for authorization and which were issued by EPA prior to the effective date of this authorization. EPA will suspend issuance of any further permits under the provisions for which the State is being authorized on the effective date of this authorization.

Georgia is today seeking authority to administer the following Federal requirements promulgated between July 1, 1994 and June 30, 1995.

Checklist	Description	FR date and page	State rule
135 .....	Amendments to Definition of Solid Wastes .....	59 FR 38545, 7/28/94	12-8-62(10)&(20), 12-8/64(1)(J) & (L), 12-8-65(a)(16)&(21) Rules effective 12/28/95 391-3-11-.07, 391-3-11-.10
136 .....	Amendment to Subpart C—Recyclable Materials Used in a Manner Constituting Disposal.	59 FR 43499 8/24/94	12-8-64(1)(A),(B)&(I), 12-8-65(a)(16)&(21) Rules effective 12/8/95, 391-3-11-.10, 391-3-11-.16
126.1 .....	Testing and Monitoring Activities, Land Disposal Restrictions; Correction.	59 FR 47980, 9/19/94	12-8-62(10), 12-8-64(1)(A),(B)(D),(E) &(I), 12-8-65(a)(16)&(21) rule effective 12/28/95, 391-3-11-.16
137 .....	Land Disposal Restrictions Phase II—Universal Treatment Standards, and Treatment Standards for Organic Toxicity Characteristic Wastes and Newly Listed Wastes.	59 FR 48041, 9/19/94 60 FR 244 1/3/95 (correction)	12-8-62(11)(13)(14), 12-8-64(1)(A)(B)(D) (F)&(I) 12-8-65(a)(16)(21) rules effective 12/28/95 391-3-11-.07, 391-3-11-.10, 391-3-11-.16
139 .....	Testing & Monitoring Activities .....	60 FR 3095 1/13/95	12/8/62(10), 12-8-64(1)(A)(B)(D)(E)(I), 12-8-65(a)(16)(21) Rules effective 12/28/95 391-3-11-.02
140 .....	Carbamate Production; Correction .....	60 FR 7848, 2/9/95, 60 FR 19165, 4/17/95, 60 FR 25620, 5/12/95	12-8-62(9)(10)(20), 12-8-64 (1)(D)(E)(J)(M), 12-8-65(a)(16)(21), Rules effective 12/28/95, and 12/30/96, 391-3-11-.07 (1)
141 .....	Testing & Monitoring Activities .....	60 FR 17004, 4/4/95	12-8-62(10), 12-8-64 (1)(A)(B)(D)(E)(I), 12-8-65 (a)(16)(21), Rule effective 12/28/95 391-3-11-.07
142 .....	Universal Waste Rule, Parts A, B, C, D, & E .....	60 FR 25492, 5/11/95	12-8-62 (13), 12-8-64 (1)(A)(B)(D)(E)(F)(I), 12-8-65 (a)(16)(21), Rule effective 12/28/95, 391-3-11-.02, 391-3-11-.07, 391-3-11.08, 391-3-11-.10, 391-3-11-.11, 391-3-11-.16, 391-3-11-.18
144 .....	Solid Waste, Hazardous Waste, Oil Discharge and Superfund Programs: Removal of Legally Obsolete Rules.	60 FR 33912, 6/29/95	12-8-62 (10)(11), 12-8-64 (1) (A)(B)(C)(D)(E)(I) 12-8-65 (a) (3)(4)(16)(21), 12-8-66, Rules effective 12/28/95, 391-3-11-.07, 391-3-11-.10, 391-3-11-.11

Footnote: Georgia adopted the Universal Waste Rule by reference at 391-3-11-.18. A new section 391-3-11-.19 entitled Standards for Management of Waste Mercury-Containing Lamps was added to the rules effective December 30, 1996. Georgia has included this rule, 391-3-11-.19, in the authorization application as part of the state rules, but these rules will not be part of the authorized program.

### B. Decision

I conclude that Georgia's application for these program revisions meets all of the statutory and regulatory requirements established by RCRA. Accordingly, Georgia is granted final authorization to operate its hazardous waste program as revised.

Georgia now has responsibility for permitting treatment, storage, and disposal facilities within its borders and carrying out other aspects of the RCRA program, subject to the limitations of its program revision application and previously approved authorities. Georgia also has primary enforcement responsibilities, although EPA retains the right to conduct inspections under section 3007 of RCRA and to take enforcement actions under sections 3008, 3013, and 7003 of RCRA.

### II. Compliance With Executive Order 12866

The Office of Management and Budget has exempted this rule from the requirements of section 6 of Executive Order 12866.

### III. Unfunded Mandates Reform Act

Title II of the Unfunded Mandates Reform Act of 1995 (UMRA), P.L. 104-4, establishes requirements for Federal agencies to assess the effects of certain regulatory actions on State, local, and tribal governments and the private sector. Under sections 202 and 205 of the UMRA, EPA generally must prepare a written statement of economic and regulatory alternatives analyses for proposed and final rules with Federal mandates, as defined by the UMRA, that may result in expenditures to State, local, and tribal governments, in the aggregate, or to the private sector, of \$100 million or more in any one year. The section 202 and 205 requirements do not apply to today's action because it is not a "Federal mandate" and because it does not impose annual costs of \$100 million or more.

Today's rule contains no Federal mandates for State, local or tribal governments or the private sector for two reasons. First, today's action does not impose new or additional enforceable duties on any State, local or tribal governments or the private sector because it merely makes federally enforceable existing requirements with which regulated entities must already comply under State law. Second, the Act also generally excludes from the definition of a "Federal mandate" duties that arise from participation in a voluntary Federal program. The requirements being codified today are the result of Florida's voluntary

participation in accordance with RCRA Subtitle C.

Even if today's rule did contain a Federal mandate, this rule will not result in annual expenditures of \$100 million or more for State, local, and/or tribal governments in the aggregate, or the private sector because today's action merely codifies an existing State program that EPA previously authorized. Thus, today's rule is not subject to the requirements of sections 202 and 205 of the UMRA.

The requirements of section 203 of UMRA also do not apply to today's action. Before EPA establishes any regulatory requirements that may significantly or uniquely affect small governments, including tribal governments, section 203 of UMRA requires EPA to develop a small government agency plan. This rule contains no regulatory requirements that might significantly or uniquely affect small governments. The Agency recognizes that although small governments may be hazardous waste generators, transporters, or own and/or operate TSDFs, this codification incorporates into the Code of Federal Regulations Florida's requirements which have already been authorized by EPA under 40 CFR part 271 and, thus, small governments are not subject to any additional significant or unique requirements by virtue of this codification.

### IV. Certification Under the Regulatory Flexibility Act

EPA has determined that this codification will not have a significant economic impact on a substantial number of small entities. Such small entities which are hazardous waste generators, transporters, or which own and/or operate TSDFs are already subject to the State requirements authorized by EPA under 40 CFR part 271. EPA's codification does not impose any additional burdens on these small entities. This is because EPA's codification would simply result in an administrative change, rather than a change in the substantive requirements imposed on small entities.

Therefore, EPA provides the following certification under the Regulatory Flexibility Act, as amended by the Small Business Regulatory Enforcement Fairness Act. Pursuant to the provision at 5 U.S.C. 605(b), I hereby certify that this codification will not have a significant economic impact on a substantial number of small entities. This codification incorporates "State's" requirements which have been authorized by EPA under 40 CFR part 271 into the Code of Federal

Regulations. It does not impose any new burdens on small entities. This rule, therefore, does not require a regulatory flexibility analysis.

### V. Submission to Congress and the General Accounting Office

Under 5 U.S.C. 801(a)(1)(A), as added by the Small Business Regulatory Enforcement Fairness Act of 1996, EPA submitted a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the General Accounting Office prior to publication of the rule in today's **Federal Register**. This rule is not a "major rule" as defined by 5 U.S.C. 804(2).

### VI. Compliance With Executive Order 12866

The Office of Management and Budget has exempted this rule from the requirements of section 6 of Executive Order 12866.

### VII. Paperwork Reduction Act

Under the Paperwork Reduction Act, 44 U.S.C. 3501 *et seq.*, Federal agencies must consider the paperwork burden imposed by any information request contained in a proposed rule or a final rule. This rule will not impose any information requirements upon the regulated community.

### List of Subjects in 40 CFR Part 271

Environmental protection, Administrative practice and procedure, Confidential business information, Hazardous waste transportation, Hazardous waste, Incorporation by reference, Indian lands, Intergovernmental relations, Penalties, Reporting and recordkeeping requirements, Water pollution control, Water supply.

Dated: November 4, 1997.

**John H. Hankinson, Jr.,**

*Regional Administrator.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 300

[FRL-5925-3]

### The National Priorities List for Uncontrolled Hazardous Waste Sites; Listing and Deletion Policy for Federal Facilities

AGENCY: Environmental Protection Agency.