

return rather than on the estate's income tax return, the marital deduction remains \$3,900,000, even though the federal and state estate taxes now total only \$1,880,000. The marital deduction is not increased by the reduction in estate taxes attributable to deducting the management expenses on the federal estate tax return.

*Example 3.* During the period of administration, the estate incurs estate management expenses of \$400,000 in connection with the bequest of ABC Corporation stock to the decedent's child. The executor charges these management expenses to the residue. For purposes of determining the marital deduction, the value of the residue is reduced by the federal and state estate taxes and by the management expenses. The management expenses reduce the value of the residue because they are charged to the property passing to the spouse even though they were incurred with respect to stock passing to the child and the spouse is not entitled to the income from the stock during the period of estate administration. If the management expenses are deducted on the estate's income tax return, the marital deduction is \$3,011,111 (\$6,000,000 minus \$400,000 management expenses and minus \$2,588,889 federal and state estate taxes). If the management expenses are deducted on the estate tax return rather than on the estate's income tax return, the marital deduction remains \$3,011,111, even though the federal and state estate taxes now total only \$2,368,889. The marital deduction is not increased by the reduction in estate taxes attributable to deducting the management expenses on the federal estate tax return.

(4) *Effective date.* This paragraph (e) applies to estates of decedents dying on or after the date these regulations are published as final regulations in the **Federal Register**.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

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## LIBRARY OF CONGRESS

### Copyright Office

#### 37 CFR Part 201

[Docket No. RM 98-7B]

### Notice and Recordkeeping for Making and Distributing Phonorecords

**AGENCY:** Copyright Office, Library of Congress.

**ACTION:** Reopening of comment period.

**SUMMARY:** The Copyright Office of the Library of Congress is reopening the comment period on the requirements by which copyright owners shall receive reasonable notice of the use of their works in the making and distribution of phonorecords.

**DATES:** The comment period is reopened until 12 p.m. on December 24, 1998.

**ADDRESSES:** If sent by mail, an original and ten copies of the comments should be addressed to: David O. Carson, General Counsel, Copyright GC/I&R, PO Box 70400, Southwest Station, Washington, DC 20024. If hand delivered, an original and ten copies of the comments should be brought to: Office of the Copyright General Counsel, James Madison Memorial Building, Room LM-403, First and Independence Avenue, SE, Washington, DC 20559-6000.

**FOR FURTHER INFORMATION CONTACT:** David O. Carson, General Counsel, or Tanya M. Sandros, Attorney Advisor, Copyright GC/I&R, PO Box 70400, Southwest Station, Washington, DC 20024. Telephone (202) 707-8380 or Telefax (202) 252-3423.

**SUPPLEMENTARY INFORMATION:** On September 4, 1998, the Copyright Office published a notice of inquiry seeking comments on the requirements by which copyright owners shall receive reasonable notice of the use of their works in the making and distribution of phonorecords. 63 FR 47215 (September 4, 1998). The Digital Performance Right in Sound Recordings Act of 1995, Pub. L. 104-39, 109 Stat. 336, requires the Librarian of Congress to establish these regulations to ensure proper payment to copyright owners for the use of their works. 17 U.S.C. 115(c)(3)(D).

Comments were timely filed by the American Society of Composers, Authors and Publishers (ASCAP), Broadcast Music, Inc. (BMI), and the National Music Publishers' Association, Inc. (NMPA) and the Recording Industry Association of America, Inc. (RIAA). Reply comments were due to be filed on November 18, 1998. On November 27, 1998, the Office granted a request to reopen the reply comment period; under the reopened deadline, reply comments were due to be filed on December 11, 1998. 63 FR 65567 (November 27, 1998). Although the November 27 **Federal Register** notice reopened the reply comment period, the Office recognizes that submissions filed in accordance with that notice would have been so substantive in nature as to constitute comments and not reply comments.

In response to requests for additional time and in light of the complexity of the issues involved in the adoption of notice and recordkeeping procedures for the making and distribution of phonorecords and the substantive nature of the comments to be filed, the Office agrees that it is appropriate to grant additional time for all interested parties to file their comments. Thus, the Office sets the reopened deadline for the filing of comments to 12 p.m. on

December 24, 1998. Parties who have previously filed comments may supplement those comments if they desire.

The Office will not, however, be reopening the reply comment period. Instead, after the filing of comments, the Office will publish in the **Federal Register** either a notice of proposed rulemaking, with a notice and comment period, or an interim rule, seeking comment.

Dated: December 11, 1998.

**David O. Carson,**  
*General Counsel.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 63

[FRL-6203-6]

### Approval of Section 112(l) Authority for Hazardous Air Pollutants; Chromium Emissions from Hard and Decorative Chromium Electroplating and Chromium Anodizing Tanks; State of California

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

**ACTION:** Proposed rule.

**SUMMARY:** The California Air Resources Board (CARB) requested approval, under section 112(l) of the Clean Air Act (the Act), to implement and enforce California's "Hexavalent Chromium Airborne Toxic Control Measure for Chrome Plating and Chromic Acid Anodizing Operations" (Chrome ATCM) in place of the "National Emission Standards for Chromium Emissions from Hard and Decorative Chromium Electroplating and Chromium Anodizing Tanks" (Chrome NESHP). EPA has reviewed this request and has found that it satisfies all of the requirements necessary to qualify for approval. Thus, EPA is proposing to grant California the authority to implement and enforce its Chrome ATCM in place of the Chrome NESHP.

**DATES:** Comments must be received on or before January 15, 1999.

**ADDRESSES:** Written comments should be mailed concurrently to the addresses below:

Ken Bigos, Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, California 94105-3901.  
Robert Fletcher, Chief, Emissions Assessment Branch, Stationary Source