

(A) The lessee's name (in the case of a consolidated group, the parent's name).

(B) The address of the lessee.

(C) The employer identification number of the lessee.

(D) The location of the retail space (including mall or strip center name, if applicable, and store name).

(E) The amount of the construction allowance.

(F) The amount of the construction allowance treated by the lessor as nonresidential real property owned by the lessor.

(ii) *Lessee*. The statement provided by the lessee must contain the lessee's name (and, in the case of a consolidated group, the parent's name), employer identification number, taxable year and the following information for each lease:

(A) The lessor's name (in the case of a consolidated group, the parent's name).

(B) The address of the lessor.

(C) The employer identification number of the lessor.

(D) The location of the retail space (including mall or strip center name, if applicable, and store name).

(E) The amount of the construction allowance.

(F) The amount of the construction allowance that is a qualified lessee construction allowance under paragraph (b) of this section.

(4) *Failure to furnish information*. A lessor or a lessee that fails to furnish the information required in this paragraph (c) may be subject to a penalty under section 6721.

(d) *Effective date*. This section is applicable to leases entered into on or after the date final regulations are published in the **Federal Register**.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.
[FR Doc. 99-24321 Filed 9-17-99; 8:45 am]

BILLING CODE 4830-01-U

Implementation Plan (SIP) which concern the control of volatile organic compounds (VOC) emissions from different surface coating operations using primarily metal and plastic substrates and the aerospace manufacturing and rework industry.

The intended effect of this action is to regulate emissions of VOCs according to the requirements of the Clean Air Act, as amended in 1990 (CAA or the Act). In the Final Rules Section of this **Federal Register**, the EPA is approving the state's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision and anticipates no adverse comments. A detailed rationale for this approval is set forth in the direct final rule. If no adverse comments are received, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule.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. Any parties interested in commenting should do so at this time.

DATES: Written comments must be received by October 20, 1999.

ADDRESSES: Comments should be addressed to: Andrew Steckel, Rulemaking Office (AIR-4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901.

Copies of the rule revisions and EPA's evaluation report of each rule are available for public inspection at EPA's Region 9 office during normal business hours. Copies of the submitted rule revisions are also available for inspection at the following locations:

Rulemaking Office (AIR-4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105;

Environmental Protection Agency, Air Docket (6102), 401 "M" Street, SW., Washington, D.C. 20460;

Arizona Department of Environmental Quality, 3003 North Central Avenue, Phoenix, AZ 85012; and,

Maricopa County Environmental Services Department, 1001 North Central Ave., Phoenix, AZ 85004.

FOR FURTHER INFORMATION CONTACT:

Jerald S. Wamsley, [AIR-4], Air Division, U.S. Environmental Protection Agency, Region 9, 75 Hawthorne Street, San Francisco, CA 94105-3901, Telephone: (415) 744-1226.

SUPPLEMENTARY INFORMATION: This document concerns Maricopa County Rule 336, Surface Coating Operations

and Rule 348, Aerospace Manufacturing and Rework Operations, submitted to EPA on August 4, 1999 by the Arizona Department of Environmental Quality. For further information, please see the information provided in the direct final action that is located in the rules section of this **Federal Register**.

Dated: September 3, 1999.

Laura Yoshii,

Acting, Regional Administrator, Region IX.
[FR Doc. 99-24432 Filed 9-17-99; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 62

[NV 015-MSWb; FRL-6440-5]

Approval and Promulgation of State Plans for Designated Facilities and Pollutants: Nevada

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve the Nevada State Plan for implementing the emissions guidelines applicable to existing municipal solid waste (MSW) landfills. The Plan was submitted by the Nevada Division of Environmental Protection (NDEP) for the State of Nevada to satisfy requirements of section 111(d) of the Federal Clean Air Act. In the Final Rules section of this **Federal Register**, EPA is approving the Nevada State Plan as a direct final rule without prior proposal because the Agency views this as a noncontroversial action and anticipates that it will not receive any significant, material, and adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no significant, material, and adverse comments are received in response to this action, no further activity is contemplated in relation to this proposed rule. If EPA receives relevant 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. EPA will not institute a second comment period on this action.

DATES: Comments must be received in writing by October 20, 1999.

ADDRESSES: Written comments should be addressed to Andrew Steckel, Rulemaking Office (AIR-4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901.

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[AZ 086-0017b; FRL-6438-2]

Approval and Promulgation of State Implementation Plans; Arizona State Implementation Plan Revision, Maricopa County

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to approve revisions to the Arizona State