

requirements of this paragraph (f)(3) will be considered to have acted in a responsible manner within the meaning of § 301.6724-1(d) of this chapter with respect to any failure to include the correct TIN of a payor on a return or statement required by section 6050S and this section.

(iii) *Manner of soliciting TIN.* A payee must request the payor's TIN in writing and must clearly notify the payor that the law requires the payor to furnish a TIN so that it may be included on an information return filed by the payee. A payee must notify the payor that the payor's failure to furnish his or her TIN to the payee may result in a \$50 penalty being imposed against the individual as authorized by law. A request for a TIN made on Form W-9S, "Request for Student's or Borrower's Social Security Number and Certification," satisfies the requirements of this paragraph (f)(3)(iii). A payee may establish a system for payors to submit Forms W-9S electronically as described in applicable forms and instructions. A payee may also develop a separate form to request the payor's TIN or incorporate the request into other forms customarily used by the payee, such as loan applications.

(4) *Failure to furnish TIN.* The section 6723 penalty may apply to any payor who is required (but fails) to furnish his or her TIN to a payee. See section 6723, and the regulations thereunder, for rules relating to the penalty for failure to furnish a TIN.

(g) *Effective date.* The rules in this section apply to information returns required to be filed, and information statements required to be furnished, after December 31, 2001.

**PART 301—PROCEDURE AND ADMINISTRATION**

**Par. 3.** The authority citation for part 301 continues to read in part as follows:

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

**Par. 4.** Section 301.6011-2 is amended by:

1. Revising the first sentence of paragraph (b)(1).
2. Revising paragraph (g)(1).
3. Adding paragraph (g)(3).

The revisions and additions read as follows:

**§ 301.6011-2 Required use of magnetic media.**

(b) *Returns required on magnetic media.* (1) If the use of Form 1042-S, 1098 series, 1099 series, 5498, 8027, W-2G, or other form treated as a form specified in this paragraph (b)(1) is required by the applicable regulations or

revenue procedures for the purpose of making an information return, the information required by the form must be submitted on magnetic media, except as otherwise provided in paragraph (c) of this section. \* \* \*

\* \* \* \* \*

(g) *Effective dates.* (1) Except as otherwise provided in paragraph (g)(2) or (g)(3) of this section, this section applies to returns required to be filed after December 31, 1986.

\* \* \* \* \*

(3) This section applies to returns on Forms 1098-T and 1098-E required to be filed after December 31, 2001.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*  
[FR Doc. 00-13774 Filed 6-15-00; 8:45 am]  
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**DEPARTMENT OF DEFENSE**

**Department of the Army, Corps of Engineers**

**33 CFR Part 323**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 232**

[FRL-6717-2]

**Proposed Revisions to the Clean Water Act Regulatory Definitions of "Fill Material" and "Discharge of Fill Material"**

**AGENCIES:** U.S. Army Corps of Engineers, Department of the Army, DOD; and Environmental Protection Agency.

**ACTION:** Proposed rule; extension of comment period.

**SUMMARY:** On April 20, 2000, the Department of the Army (Army) and the Environmental Protection Agency (EPA) jointly proposed to revise their Clean Water Act (CWA) regulations defining the term "fill material" (65 FR 21292). Currently, the Army and EPA definitions of fill material differ from each other. The existing Army definition defines "fill material" as any material used for the primary purpose of replacing an aquatic area with dry land or of changing the bottom elevation of a water body, and specifically excludes from that definition any material discharged into the water primarily to dispose of waste, as that activity is regulated under section 402 of the CWA. The existing EPA definition defines "fill material" as any pollutant which replaces a portion of the waters of the

U.S. with dry land or which changes the bottom elevation of such waters, regardless of the purpose of the discharge. The proposed rule would amend both the Army and EPA definitions of "fill material" to provide a single definition of that term, and thus ensure proper, consistent, and more effective regulation under the CWA of materials that have the effect of replacing any portion of a water of the U.S. with dry land or of changing the bottom elevation of any portion of a water of the U.S.

The Army and EPA sought comment on the proposed rule by June 19, 2000. In response to comments from the public requesting additional time to fully analyze the issues and prepare comments, we are extending the comment period on the proposed rule to July 19, 2000.

**DATES:** Comments on the proposed rule must be submitted on or before July 19, 2000.

**ADDRESSES:** Send written comments on the proposed rule to the Office of the Chief of Engineers, ATTN CECW-OR, 20 Massachusetts Avenue, Washington, DC 20314-1000.

We request that commenters submit any references cited in their comments. We also request that commenters submit an original and 2 copies of their written comments and enclosures. Commenters that want receipt of their comments acknowledged should include a self-addressed, stamped envelope. All written comments must be postmarked or delivered by hand. No facsimiles (faxes) will be accepted.

A copy of the supporting documents for this proposed rule is available for review in Room 6225 at the U.S. Army Corps of Engineers' Pulaski Building, located at 20 Massachusetts Avenue, Washington, DC 20314-1000. For access to docket materials, call (202) 761-0199 between 9 a.m. and 3:30 p.m. for an appointment.

**FOR FURTHER INFORMATION CONTACT:** For information on the proposed rule, contact either Mr. Thaddeus Rugiel, U.S. Army Corps of Engineers, ATTN CECW-OR, 20 Massachusetts Avenue, Washington, DC 20314-1000, phone: (202) 761-0199, e-mail:Thaddeus.J.Rugiel@HQ02.USACE.ARMY.MIL, or Mr. John Lishman, U.S. Environmental Protection Agency, Office of Wetlands, Oceans and Watersheds (4502F), 1200 Pennsylvania Avenue NW, Washington, DC 20460, phone: (202) 260-9180, e-mail: lishman.john@epa.gov.

Dated: June 8, 2000.

**Michael L. Davis,**

*Deputy Assistant Secretary (Civil Works),  
Department of the Army.*

Dated: June 12, 2000.

**J. Charles Fox,**

*Assistant Administrator for Water,  
Environmental Protection Agency.*

[FR Doc. 00-15268 Filed 6-15-00; 8:45 am]

**BILLING CODE 6560-50-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[MD 080-3037; FRL-6716-9]

#### Approval and Promulgation of Air Quality Implementation Plans; Maryland; Withdrawal of Proposed Rule

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

**ACTION:** Withdrawal of notice of  
proposed rulemaking.

**SUMMARY:** On January 26, 1999 (64 FR 3906), EPA proposed to approve the State of Maryland's regulations for Nitrogen Oxides (NO<sub>x</sub>) Budget Program (commonly referred to as the NO<sub>x</sub> Budget Rule) as a revision to the State Implementation Plan (SIP). Prior to our taking any final rulemaking, Maryland informed us that it was revising the rule. On November 18, 1999, Maryland submitted a new SIP revision request to EPA which consists of the revised version of its NO<sub>x</sub> Budget Rule. Because the State of Maryland has now submitted the revised version of its NO<sub>x</sub> Budget Rule as a SIP revision, we are withdrawing our January 26, 1999 proposed rule on the old version. EPA will initiate a new and separate rulemaking on the Maryland's November 18, 1999 SIP revision submittal.

**DATES:** This proposed rule is withdrawn as of June 16, 2000.

**FOR FURTHER INFORMATION CONTACT:** Cristina Fernandez (215) 814-2178, or by e-mail at fernandez.cristina@epa.gov.

#### SUPPLEMENTARY INFORMATION:

#### List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Ozone, Reporting and recordkeeping requirements.

Dated: June 2, 2000.

**Bradley M. Campbell,**

*Regional Administrator, Region III.*

[FR Doc. 00-15156 Filed 6-15-00; 8:45 am]

**BILLING CODE 6560-50-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 261

[FRL-6716-4]

#### Project XL Site-Specific Rulemaking for the IBM Semiconductor Manufacturing Facility in Essex Junction, VT

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

**ACTION:** Proposed rule; request for  
comment.

**SUMMARY:** The Environmental Protection Agency (EPA) is today proposing this rule to implement a pilot project under the Project XL program that would provide site-specific regulatory flexibility under the Resource Conservation and Recovery Act (RCRA), as amended, for the International Business Machines Corporation (IBM) semiconductor manufacturing facility in Essex Junction, Vermont. The principal objective of this IBM Vermont XL project is to determine whether the wastewater treatment sludge resulting from an innovative copper metallization process (i.e., an electroplating operation) should be designated a RCRA hazardous waste (F006), and thus be subject to RCRA regulatory controls. If, as a result of this XL project, the Agency determines that the wastewater treatment sludge (which does not otherwise exhibit a hazardous characteristic) need not be subject to RCRA hazardous waste regulations to be protective of human health and the environment and removes such sludges from the hazardous waste program, this would not only enhance the cost-effectiveness of the innovative process by removing the costs of such regulatory controls, but could also encourage the development and installation of this innovative process (or similar ones) by other semiconductor manufacturers. To achieve this, today's proposed rule, when finalized, will provide an exemption of the copper metallization process from the narrative listing description of electroplating operations that result in an F006 wastewater treatment sludge.

**DATES:** *Public Comments:* Comments on the proposed rule must be received on or before July 17, 2000. All comments should be submitted in writing to the address listed below.

*Public Hearing:* Commenters may request a public hearing by June 30, 2000 during the public comment period. Commenters requesting a public hearing should specify the basis for their request. If EPA determines that there is

sufficient reason to hold a public hearing, it will do so by July 7, 2000, during the last week of the public comment period. Requests for a public hearing should be submitted to the address below.

**ADDRESSES:** *Comments:* Written comments should be mailed to the RCRA Information Center Docket Clerk (5305W), U.S. Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, D.C. 20460. Please send an original and two copies of all comments, and refer to Docket Number F-2000-IBMP-FFFFF.

*Request to Speak at Hearing:* Requests for a hearing should be mailed to the RCRA Information Center Docket Clerk (5305G), U.S. Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, D.C. 20460. Please send an original and two copies of all comments, and refer to Docket Number F-2000-IBMP-FFFFF. A copy should also be sent to Mr. John Moskal at the U.S. EPA New England office. Mr. John Moskal may be contacted at the following address: U.S. Environmental Protection Agency, New England (SPP), One Congress St., Suite 1100, Boston, MA 02114, (617) 918-1826.

*Viewing Project Materials:* A docket containing the proposed rule, draft Final Project Agreement, supporting materials, and public comments is available for public inspection and copying at the RCRA Information Center (RIC), located at Crystal Gateway, 1235 Jefferson Davis Highway, First Floor, Arlington, Virginia. The RIC is open from 9 am to 4 pm Monday through Friday, excluding Federal holidays. The public is encouraged to phone in advance to review docket materials. Appointments can be scheduled by phoning the Docket Office at (703) 603-9230. Refer to RCRA docket number F-2000-IBMP-FFFFF. The public may copy a maximum of 100 pages from any regulatory docket at no charge. Additional copies cost 15 cents per page. Project materials are also available for review for today's action on the world wide web at <http://www.epa.gov/projectxl/>.

A duplicate copy of the docket is available for inspection and copying at U.S. EPA New England, One Congress Street, Suite 1100 (LIB), Boston MA 02114-2023 during normal business hours. Persons wishing to view the duplicate docket at the Boston location are encouraged to contact Mr. John Moskal or Mr. George Frantz in advance, by telephoning (617) 918-1826 or (617) 918-1883, respectively.

**FOR FURTHER INFORMATION CONTACT:** Mr. John Moskal or Mr. George Frantz, U.S.