

Therefore, Z's share of the remediation disbursement made in 1996 is \$1,025,000 (\$1,000,000 contribution by Z plus \$25,000 of interest allocated to Z's portion of the trust). Z takes the \$1,025,000 disbursement into account under the appropriate federal tax accounting rules. In addition, X's share of the remediation disbursement made in 1996 is \$487,500, and Y's share of the remediation disbursement made in 1996 is \$487,500. X and Y take their respective shares of the disbursement into account under the appropriate federal tax accounting rules.

(e) The trustee made no further remediation disbursements in 1996, and X and Y made no further contributions in 1996. From December 1, 1996, to December 31, 1996, the interest earned on the funds remaining in the trust was \$5,000, which is allocated \$2,500 to X's portion and \$2,500 to Y's portion. Accordingly, for 1996, X and Y each had interest income of \$27,500 from the trust and Z had interest income of \$25,000 from the trust.

(5) This paragraph (e) is applicable to trusts meeting the requirements of paragraph (e)(1) of this section that are formed on or after May 1, 1996. This paragraph (e) may be relied on by trusts formed before May 1, 1996, if the trust has at all times met all requirements of this paragraph (e) and the grantors have reported items of income and deduction consistent with this paragraph (e) on original or amended returns. For trusts formed before May 1, 1996, that are not described in the preceding sentence, the Commissioner may permit by letter ruling, in appropriate circumstances, this paragraph (e) to be applied subject to appropriate terms and conditions.

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

Par. 6. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

##### **§ 602.101 [Amended]**

Par. 7. In § 602.101, paragraph (c) is amended by adding the entry "301.7701-4 . . . 1545-1465" in numerical order to the table.

Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

Approved: April 5, 1996.

Leslie Samuels,

*Assistant Secretary of the Treasury.*

[FR Doc. 96-10544 Filed 4-30-96; 8:45 am]

BILLING CODE 4830-01-P

## **DEPARTMENT OF TRANSPORTATION**

### **Coast Guard**

#### **33 CFR Parts 100 and 165**

[CGD 96-024]

#### **Safety Zones, Security Zones, and Special Local Regulations**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of temporary rules issued.

**SUMMARY:** This document provides required notice of substantive rules adopted by the Coast Guard and temporarily effective between January 1, 1996 and March 31, 1996, which were not published in the Federal Register. This quarterly notice lists temporary local regulations, security zones, and safety zones, which were of limited duration and for which timely publication in the Federal Register was not possible.

**DATES:** This notice lists temporary Coast Guard regulations that became effective and were terminated between January 1, 1996 and March 31, 1996, as well as several regulations which were not included in the previous quarterly list.

**ADDRESSES:** The complete text of these temporary regulations may be examined at, and is available on request, from Executive Secretary, Marine Safety Council (G-LRA), U.S. Coast Guard Headquarters, 2100 Second Street, SW., Washington, DC 20593-0001.

**FOR FURTHER INFORMATION CONTACT:** Commander Stephen J. Darmody, Executive Secretary, Marine Safety Council at (202) 267-1477 between the hours of 8 a.m. and 3 p.m., Monday through Friday.

**SUPPLEMENTARY INFORMATION:** District Commanders and Captains of the Port (COTP) must be immediately responsive to the safety needs of the waters within their jurisdiction; therefore, District Commanders and COTPs have been delegated the authority to issue certain local regulations. Safety zones may be established for safety or environmental purposes. A safety zone may be stationary and described by fixed limits or it may be described as a zone around a vessel in motion. Security zones limit access to vessels, ports, or waterfront facilities to prevent injury or damage.

Special local regulations are issued to enhance the safety of participants and spectators at regattas and other marine events. Timely publication of these regulations in the Federal Register is often precluded when a regulation responds to an emergency, or when an event occurs without sufficient advance notice. However, the affected public is informed of these regulations through Local Notices to Mariners, press releases, and other means. Moreover, actual notification is provided by Coast Guard patrol vessels enforcing the restrictions imposed by the regulation.

Because mariners are notified by Coast Guard officials on-scene prior to enforcement action, Federal Register notice is not required to place the special local regulation, security zone, or safety zone in effect. However, the Coast Guard, by law, must publish in the Federal Register notice of substantive rules adopted. To discharge this legal obligation without imposing undue expense on the public, the Coast Guard periodically publishes a list of these temporary special local regulations, security zones, and safety zones. Permanent regulations are not included in this list because they are published in their entirety in the Federal Register. Temporary regulations may also be published in their entirety if sufficient time is available to do so before they are placed in effect or terminated. These safety zones, special local regulations and security zones have been exempted from review under E.O. 12866 because of their emergency nature, or limited scope and temporary effectiveness.

The following regulations were placed in effect temporarily during the period January 1, 1996 and March 31, 1996, unless otherwise indicated.

Stephen J. Darmody,

*Commander, U.S. Coast Guard, Executive Secretary Marine Safety Council.*

#### **QUARTERLY REPORT**

Docket No.	Location	Type	Effective date
Corpus Christi 96-001 .....	Gulf Intracoastal Waterway .....	Safety Zone .....	1/13/96
Corpus Christi 96-002 .....	Gulf Intracoastal Waterway .....	Safety Zone .....	1/22/96
Hampton Roads 95-079 .....	Chesapeake Bay, VA .....	Safety Zone .....	11/13/95

## QUARTERLY REPORT—Continued

Docket No.	Location	Type	Effective date
Huntington 96-001 .....	Kanawha River, Kanawha Falls, WV .....	Safety Zone .....	1/19/96
Huntington 96-002 .....	Kanawha Falls, WV .....	Safety Zone .....	1/21/96
Huntington 96-003 .....	Winfield, WV .....	Safety Zone .....	1/22/96
Huntington 96-004 .....	Gallipolis, WV .....	Safety Zone .....	1/31/96
Huntington 96-006 .....	M. 183 to M. 185.5 .....	Safety Zone .....	2/29/96
Jacksonville 96-016 .....	Vilano Beach, FL .....	Safety Zone .....	3/12/96
LA/Long Beach 96-001 .....	San Pedro Bay, CA .....	Safety Zone .....	2/14/96
LA/Long Beach 96-004 .....	San Pedro Bay, CA .....	Safety Zone .....	3/19/96
LA/Long Beach 96-005 .....	San Pedro Bay, CA .....	Safety Zone .....	3/23/96
Louisville 96-002 .....	Ohio River, Cincinnati, OH .....	Safety Zone .....	2/5/96
Miami 96-012 .....	Key West, FL .....	Safety Zone .....	3/2/96
Miami 96-019 .....	Fort Lauderdale, FL .....	Safety Zone .....	3/18/96
Morgan City 95-003 .....	Gulf Intracoastal Waterway, Houman, LA .....	Safety Zone .....	2/12/96
New Orleans 96-001 .....	M. 94 to M. 97 .....	Safety Zone .....	2/19/96
San Diego 96-001 .....	San Diego Bay, CA .....	Safety Zone .....	3/7/96
San Juan 96-001 .....	San Juan Harbor, PR .....	Safety Zone .....	1/6/96
San Juan 96-011 .....	San Juan Harbor, PR .....	Safety Zone .....	2/27/96
San Juan 96-024 .....	San Juan, PR .....	Security Zone .....	3/21/96
01-95-174 .....	Charlestown, MA .....	Security Zone .....	3/28/96
01-95-177 .....	Mystic, CT .....	Safety Zone .....	12/31/95
01-96-019 .....	Bridgeport, CT .....	Safety Zone .....	3/17/96
01-96-400 .....	Port of New York and New Jersey .....	Safety Zone .....	1/7/96
05-96-006 .....	Albemarle Sound, NC .....	Safety Zone .....	1/31/96
05-96-011 .....	Hampton Roads, VA .....	Safety Zone .....	3/14/96
07-96-002 .....	Hillsborough Bay, Tampa, FL .....	Special Local .....	2/3/96
07-96-022 .....	St. Augustine, FL .....	Special Local .....	3/31/96
07-96-025 .....	Bahia De Mayaguez, PR .....	Special Local .....	3/24/96
07-96-026 .....	Old San Juan, PR .....	Special Local .....	3/31/96
13-96-003 .....	Columbia River, OR .....	Safety Zone .....	2/13/96
13-96-005 .....	Portland, OR .....	Security Zone .....	2/14/96
13-96-006 .....	Columbia River, OR .....	Safety Zone .....	2/14/96
13-96-007 .....	Columbia River, OR .....	Safety Zone .....	2/15/96
13-96-008 .....	Queets, WA .....	Safety Zone .....	3/27/96
13-96-009 .....	Benton, WA .....	Safety Zone .....	3/28/96

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**ENVIRONMENTAL PROTECTION AGENCY****40 CFR Part 52**

[PA034-4014, PA035-4015; FRL-5465-1]

**Approval and Promulgation of Air Quality Implementation Plans; Pennsylvania; Redesignation Request and Maintenance Plan for the Pittsburgh Ozone Nonattainment Area****AGENCY:** Environmental Protection Agency.**ACTION:** Final rule.

**SUMMARY:** Environmental Protection Agency (EPA) is disapproving a redesignation request for the Pittsburgh ozone nonattainment area and a State Implementation Plan (SIP) revision submitted by the Commonwealth of Pennsylvania. This SIP revision consists of a maintenance plan for the Pittsburgh ozone nonattainment area. The effect of this action is to disapprove the redesignation request and its associated

maintenance plan because the area violated the National Ambient Air Quality Standard for ozone (the ozone NAAQS) and additionally is not otherwise eligible for redesignation. This action is being taken under sections 107 and 110 of the Clean Air Act.

**EFFECTIVE DATE:** This final rule is effective on May 31, 1996.

**ADDRESSES:** Copies of the documents relevant to this action are available for public inspection during normal business hours at the Air, Radiation, and Toxics Division, Environmental Protection Agency, Region III, 841 Chestnut Building, Philadelphia, Pennsylvania 19107 and the Pennsylvania Department of Environmental Protection, Bureau of Air Quality, P.O. Box 8468, 400 Market Street, Harrisburg, Pennsylvania 17105.

**FOR FURTHER INFORMATION CONTACT:** Maria A. Pino, (215) 597-9337, at the EPA Region III office, or via e-mail at pino.maria@epamail.epa.gov.

**SUPPLEMENTARY INFORMATION:** On February 7, 1996 (61 FR 4598), EPA published a notice of proposed rulemaking (NPR) for the

Commonwealth of Pennsylvania that proposed disapproval of the redesignation request and maintenance plan for the Pittsburgh-Beaver Valley ozone nonattainment area (the Pittsburgh area). The formal redesignation request was submitted by the Commonwealth of Pennsylvania on November 12, 1993. At the same time, the Commonwealth submitted a maintenance plan for the Pittsburgh area as a SIP revision. The Commonwealth subsequently amended the maintenance plan on January 13, 1994 and, again, on May 12, 1995. During the 1995 ozone season, the Pittsburgh area violated the ozone NAAQS, making the area ineligible for redesignation. Therefore, EPA proposed to disapprove the redesignation request and its associated maintenance plan.

Other specific details of the Commonwealth's redesignation request and maintenance plan for the Pittsburgh area, and the rationale for EPA's proposed action are explained in the NPR and will not be restated here. Both positive and adverse public comments were received on the NPR. EPA received three comment letters in favor of the proposed disapproval of the Pittsburgh