

contribution to the preparation of the return, and any accountant or attorney, knowledgeable in tax matters, who advised the taxpayer with regard to the election. An affidavit must describe the engagement and responsibilities of the individual as well as the advice that the individual provided to the taxpayer. Each affidavit must include the name, current address, and taxpayer identification number of the individual, and be accompanied by a dated declaration, signed by the individual, which states: "Under penalties of perjury, I declare that, to the best of my knowledge and belief, the facts presented herein are true, correct, and complete."

(4) *Other Information.* The request for relief filed under this section must also contain the following information—

(i) The taxpayer must state whether the taxpayer's return(s) for the tax year in which the regulatory election should have been made or any tax years that would have been affected by the election had it been timely made is being examined by a district director, or is being considered by an appeals office or a federal court. The taxpayer must notify the IRS office considering the request for relief if the IRS starts an examination of any such return while the taxpayer's request for relief is pending;

(ii) The taxpayer must state when the applicable return, form, or statement used to make the election was required to be filed and when it was actually filed;

(iii) The taxpayer must submit a copy of any documents that refer to the election;

(iv) When requested, the taxpayer must submit a copy of the taxpayer's income tax return for any taxable year for which the taxpayer requests an extension and any return affected by the election; and

(v) When applicable, the taxpayer must submit a copy of the income tax returns of other taxpayers affected by the election.

(5) *Filing instructions.* A request for relief under this section is a request for a letter ruling. Requests for relief should be submitted in accordance with the applicable procedures for requests for a letter ruling and must be accompanied by the applicable user fee.

(f) *Examples.* The following examples illustrate the provisions of this section:

Example 1. Taxpayer discovers own error. Taxpayer A prepares A's 1996 income tax return. A is unaware that a particular regulatory election is available to report a transaction in a particular manner. A files the 1996 return without making the election and reporting the transaction in a different

manner. In 1998, A hires a qualified tax professional to prepare A's 1998 return. The professional discovers that A did not make the election. A promptly files for relief in accordance with this section. Assuming paragraphs (b)(3)(i) through (iii) of this section do not apply, A is deemed to have acted reasonably and in good faith.

Example 2. Reliance on qualified tax professional. Taxpayer B hires a qualified tax professional to advise B on preparing B's 1996 income tax return and provides the professional with all the information requested. The professional fails to advise B that a regulatory election is necessary in order for B to report income on B's 1996 return in a particular manner. Nevertheless, B reports this income in a manner that is consistent with having made the election. In 1999, during the examination of the 1996 return by the IRS, the examining agent discovers that the election has not been filed. B promptly files for relief in accordance with this section, including attaching an affidavit from B's professional stating that the professional failed to advise B that the election was necessary. Assuming paragraphs (b)(3)(i) through (iii) of this section do not apply, B is deemed to have acted reasonably and in good faith.

Example 3. Accuracy-related penalty. Taxpayer C reports income on its 1996 income tax return in a manner that contravenes a statutory provision. C was aware of the statutory provision that prohibited the manner in which C reported this income, but did not provide adequate disclosure of the return position within the meaning of § 1.6662-3(c) of this chapter. In 1999, during the examination of the 1996 return, the IRS raises an issue regarding the reporting of this income on C's return. C requests relief under this section to elect an alternative method of reporting the income. Under paragraph (b)(3)(i) of this section, C is deemed to have not acted reasonably and in good faith because C seeks to alter a return position for which an accuracy-related penalty could be imposed under section 6662.

Example 4. Election not requiring adjustment under section 481(a). Taxpayer D prepares D's 1996 income tax return. D is unaware that a particular accounting method regulatory election is available. D files the 1996 return using another method of accounting. In 1998, D hires a qualified tax professional to prepare D's 1998 return. The professional discovers that D did not make the election. D promptly files for relief in accordance with this section. Assume the applicable regulation provides that the election does not require an adjustment under section 481(a) and the election is not subject to the procedure described in § 1.446-1(e)(3)(i) of this chapter. Further assume that if D were granted an extension of time to make the election, D would pay no less tax than if the election had been timely made. Under paragraph (c) of this section, the interests of the government are not deemed to be prejudiced.

Example 5. Election requiring adjustment under section 481(a). The facts are the same as in Example 4 of this paragraph (f) except that the applicable regulation provides that

the election requires an adjustment under section 481(a). Under paragraph (c)(2)(ii) of this section, the interests of the government are deemed to be prejudiced except in unusual or compelling circumstances.

Example 6. Under examination. A regulation permits an automatic change from an impermissible method of accounting on a cut-off basis. Any change to this method made as part of an examination is made with a section 481(a) adjustment. Taxpayer E reports income on E's 1996 income tax return using the impermissible method of accounting. In 1999, during the examination of the 1996 return by the IRS, the examining agent questions the propriety of E's method of accounting. E requests relief under this section to make the change pursuant to the regulation for 1996. E will receive less favorable terms and conditions if the change in method of accounting is made with a section 481(a) adjustment by the examining agent than if the change is made on a cut-off basis pursuant to the regulation. Under paragraph (c)(2)(iii) of this section, the interests of the government are deemed to be prejudiced except in unusual and compelling circumstances

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 3. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 4. Section 602.101(c) is amended by adding the following entries in numerical order to the table:

§ 602.101 OMB Control numbers

* * * * *

(c) * * *

CFR part or section where identified and described					Current OMB control number
*	*	*	*	*	*
§ 301.9100-2T				1545-1488
§ 301.9100-3T				1545-1488
*	*	*	*	*	*

Margaret Milner Richardson,
Commissioner of Internal Revenue.

Approved:

Donald C. Lubick,
Assistant Secretary of the Treasury.
[FR Doc. 96-16376 Filed 6-26-96; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF TRANSPORTATION**Coast Guard****33 CFR Part 100****[CGD01-96-057]****RIN 2115-AE46****Special Local Regulation: Fireworks Displays Within the First Coast Guard District****AGENCY:** Coast Guard, DOT.**ACTION:** Notice of implementation.

SUMMARY: This document provides notice of the dates and time of the special local regulations contained in 33 CFR 100.114, "Fireworks Displays within the First Coast Guard District." All vessels will be restricted from entering the area of navigable water within a 500 yard radius of the fireworks launch platform for each of the events listed in the table below. Implementation of these regulations is necessary to control vessel traffic within the regulated area to ensure to safety of spectators.

EFFECTIVE DATE: The regulations in 33 CFR 100.114 are effective from one hour before the scheduled start of the event until thirty minutes after the last firework is exploded for each event listed in the table below. The events are listed alphabetically with their corresponding number listed in Table 1 of the special local regulation, 33 CFR 100.114.

FOR FURTHER INFORMATION CONTACT:

Lieutenant Commander James B. Donovan, Office of Search and Rescue, First Coast Guard District, (617) 223-8278.

Discussion of Notice

This notice implements the special local regulations in 33 CFR 100.114 (61 FR 32329; June 24, 1996). All vessels are prohibited from entering a 500 yard radius of navigable water surrounding the launch platform used in each fireworks display listed below.

Table 1—Fireworks Displays

3. Bangor Fireworks
Date: July 4, 1996
Time: 9:00 p.m. to 12:00 a.m.
Location: Bangor/Brewer waterfront, ME
4. Bar Harbor Fireworks
Date: July 4, 1996
Time: 9:00 p.m. to 12:00 a.m.
Location: Bar Harbor/Bar Island, ME
6. Belfast Fireworks
Date: July 20, 1996
Time: 9:00 p.m. to 11:00 p.m.
Location: Belfast Bay, ME
7. Boston Harborfest Fireworks
Date: July 3, 1996

- Time: 9:30 p.m. to 11:00 p.m.
Location: Boston Inner Harbor, Boston, MA
8. Boys Harbor Fireworks Extravaganza, East Hampton, NY
Date: July 13, 1996
Time: 9:00 p.m. to 11:00 p.m.
Location: Three Mile Harbor, East Hampton, NY,
Lat: 41°01'05" N Long: 072°11'55" W (NAD 1983)
11. Bristol 4th of July Fireworks
Date: July 4, 1996
Time: 9:30 p.m. to 10:00 p.m.
Location: Bristol Harbor, Bristol, RI
13. City of New Bedford Fireworks
Date: July 7, 1996
Time: 9:00 p.m. to 10:00 p.m.
Location: New Bedford Harbor, New Bedford, MA
14. City of Norwalk Fireworks
Date: July 3, 1996
Time: 9:15 p.m. to 10:15 p.m.
Location: Calf Pasture Beach, Long Island Sound, Norwalk, CT
Lat: 41°05'10" N Long: 073°23'20" W (NAD 1983)
16. Devon Yacht Club Fireworks
Date: July 6, 1996
Rain Date: July 7, 1996
Time: 9:00 p.m. to 9:30 p.m.
Location: Devon Yacht Club, Amagansett, NY,
Lat: 40°59'30" N Long: 072°06'00" W (NAD 1983)
17. Edgartown Fireworks
Date: July 5, 1996
Time: 9:00 p.m. to 9:30 p.m.
Location: Edgartown Harbor, Edgartown, MA
18. Fairfield Aerial Fireworks
Date: July 6, 1996
Time: 9:00 p.m. to 10:30 p.m.
Location: Jennings Beach, Long Island Sound, Fairfield, CT
19. Fall River Celebrates America Fireworks
Date: August 10, 1996
Time: 9:15 p.m. to 10:00 p.m.
Location: Taunton River, vicinity of buoy #17, Fall River, MA
20. Falmouth Fireworks
Date: July 4, 1996
Time: 9:00 p.m. to 10:00 p.m.
Location: Falmouth Harbor, .25 nm east of buoy #16, Falmouth, MA
21. Fireworks on the Navesink
Date: July 3, 1996
Time: 9:00 p.m. to 10:00 p.m.
Location: Navesink River, 4 nm WSW Oceanic Bridge, Red Bank, NJ
26. Hartford Riverfront Regatta
Date: July 6, 1996
Time: 9:30 p.m. to 10:00 p.m.
Location: Connecticut River, Hartford, CT
Lat: 41°45'24.6" N Long: 072°39'31.8" W (NAD 1983)
27. Hempstead Fireworks
Date: July 7, 1996
Time: 9:00 p.m. to 10:00 p.m.
Location: Point Lookout, Hempstead, NY
28. Jones Beach State Park Fireworks
Date: July 4, 1996
Time: 9:30 p.m. to 10:00 p.m.
Location: Fishing Pier, Jones Beach State Park, Wantagh, NY

29. Koch Industries Fireworks
Date: September 2, 1996
Rain Date: September 3, 1996
Time: 9:15 p.m. to 10:00 p.m.
Location: Shinnecock Bay, South Hampton, NY, Lat: 40°51'5" N
Long: 072°17'00" W (NAD 1983)
30. Marion Fireworks
Date: July 4, 1996
Time: 8:00 p.m. to 10:00 p.m.
Location: Silver Shell Beach, Marion, MA
31. Middletown Fireworks
Date: July 4, 1996
Rain Date: July 5/6, 1996
Time: 9:15 p.m. to 10:00 p.m.
Location: Connecticut River, Middletown, CT,
Lat: 41°33'21.6" N Long: 073°38'18" W (NAD 1983)
33. Norwich American Wharf Fireworks
Date: July 5, 1996
Rain Date: July 12, 1996
Time: 9:00 p.m. to 10:00 p.m.
Location: Norwich Harbor, Norwich, CT, Lat: 41°30'16" N
Long: 072°05'45" W (NAD 1983)
34. Norwich Harbor Day Fireworks
Date: July 5, 1996
Rain Date: July 12, 1996
Time: 9:00 p.m. to 10:00 p.m.
Location: Norwich Harbor, off American arf Marina, Norwich, Ct, Lat: 41°31'22" N
Long: 072°04'50" W (NAD 1983)
35. Oaks Bluff Fireworks
Date: August 23, 1996
Time: 8:30 p.m. to 10:00 p.m.
Location: Oaks Bluff Beach, Oaks Bluff, MA
36. Old Lyme Fireworks, Old Lyme, CT
Date: July 6, 1996
Rain Date: July 7, 1996
Time: 9:00 p.m. to 10:00 p.m.
Location: Sound View Beach, Long Island Sound, Old Lyme, CT,
Lat: 41°16'46" N Long: 072°16'25" W (NAD 1983)
37. Onset Fireworks
Date: July 6, 1996
Time: 9:15 p.m. to 10:00 p.m.
Location: Onset Harbor, Onset, MA
38. Oyster Harbor Club Fourth of July Festival
Date: July 4, 1996
Time: 6:00 p.m. to 10:00 p.m.
Location: Tim's Cove, North Bay, Osterville, RI
39. Salute to Summer
Date: August 23, 1996
Time: 9:00 p.m. to 9:30 p.m.
Location: Narragansett Bay, East Passage, off Coasters Harbor Island, Newport, RI
41. Staten Island's 4th of July
Date: July 4, 1996
Time: 8:30 p.m. to 9:30 p.m.
Location: Raritan Bay, vicinity of federal anchorages 44 and 45, Ward Point Bend, NY/NJ
42. Stamford Fireworks
Date: July 5, 1996
Rain Date: July 6, 1996
Time: 9:00 p.m. to 11:00 p.m.
Location: Westcott Cove, Stamford, CT, Lat: 41°02'09" N
Long: 073°30'57" W (NAD 1983)

43. Stratford Fireworks

Date: July 3, 1996

Time: 9:00 p.m. to 10:00 p.m.

Location: Short Beach, Stratford, CT, Lat:

41°09'30" N

Long: 073°06'2" W (NAD 1983)

44. Subfest Fireworks

Date: July 4, 1996

Rain Date: July 5, 1996

Time: 9:30 p.m. to 9:50 p.m.

Location: Thames River, Groton, CT, Lat:

41°23'13" N Long:

072°05'15" W (NAD 1983)

45. Summer Music Fireworks

Date: July 20, Aug 1, and Aug 24, 1996

Time: 10:00 p.m. to 11:00 p.m.

Location: Niantic River, Harkness Park,

Waterford, CT, Lat: 41°18'00" N Long:

072°06'40" W (NAD 1983)

46. Taste of Italy

Date: September 7, 1996

Rain Date: September 8, 1996

Time: 8:00 p.m. to 9:00 p.m.

Location: Norwich Harbor, off Norwich

Marina, Norwich, CT,

Lat: 41°31'20" N Long: 072°04'83" W (NAD 1983)

47. Thames River Fireworks

Date: July 13, 1996

Time: 9:30 p.m. to 10:30 p.m.

Location: Thames River, off Electric Boat,

Groton, CT, Lat: 41°21'00" N Long:

072°05'20" W (NAD 1983)

48. Tiverton Waterfront Festival

Date: June 30, 1996

Time: 10:00 p.m. to 10:30 p.m.

Location: Grinnel's Beach, Sakonnet River,

Tiverton, RI

49. Town of Babylon Fireworks

Date: July 4, 1996

Rain Date: July 5, 1996

Time: 9:00 p.m. to 9:30 p.m.

Location: Nezeras Island, Babylon, NY, Lat:

40°40'30" N

Long: 073°19'30" W (NAD 1983)

50. Town of Barnstable Fireworks

Date: July 4, 1996

Time: 9:00 p.m. to 10:00 p.m.

Location: Dunbar Point/Kalmus Beach,

Barnstable, MA

52. Walsh's Fireworks

Date: July 4, 1996

Time: 9:00 p.m. to 11:00 p.m.

Location: Union River Bay, ME

53. Wellfleet Fireworks

Date: July 6, 1996

Time: 8:00 p.m. to 11:00 p.m.

Location: Indian Neck Jetty, Wellfleet, MA

54. Westport P.A.L. Fireworks, Westport, CT

Date: July 3, 1996

Rain Date: July 5, 1996

Time: 10:00 p.m. to 10:30 p.m.

Location: Compo Beach, Westport, CT

55. Weymouth 4th of July Fireworks

Date: July 3, 1996

Time: 8:00 p.m. to 11:00 p.m.

Location: Weymouth Fore River, Weymouth, MA

56. Yampol Family Fireworks

Date: July 6, 1996

Time: 8:00 p.m. to 11:00 p.m.

Location: Barons Cove, Sag Harbor, NY

Dated: June 21, 1996.

J.L. Linnon,

*Rear Admiral, U.S. Coast Guard Commander,
First Coast Guard District.*

[FR Doc. 96-16490 Filed 6-26-96; 8:45 am]

BILLING CODE 4910-14-M

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

[GA-30-3-9615a; FRL-5519-2]

**Approval and Promulgation of
Implementation Plans; Approval of
Revisions to the State Implementation
Plan; Georgia****AGENCY:** Environmental Protection
Agency (EPA).**ACTION:** Direct final rule.

SUMMARY: This action approves a revision to the Georgia State Implementation Plan (SIP) submitted by the Georgia Department of Natural Resources, Environmental Protection Division (GA EPD) on November 15, 1994, for the purpose of deleting the volatile organic compound (VOC) reasonably available control technology (RACT) rule for Perchloroethylene Dry Cleaners. This SIP revision is consistent with requirements of the Clean Air Act as amended in 1990 (CAA).

DATES: This final rule is effective August 26, 1996 unless adverse or critical comments are received by July 29, 1996. If the effective date is delayed, timely notice will be published in the Federal Register.

ADDRESSES: Written comments on this action should be addressed to Scott M. Martin at the EPA Regional Office listed below.

Copies of the documents relative to this action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day.

Air and Radiation Docket and Information Center (Air Docket 6102), U.S. Environmental Protection Agency, 401 M Street, SW, Washington, DC 20460.
Environmental Protection Agency, Region 4 Air Programs Branch, 345 Courtland Street, NE, Atlanta, Georgia 30365.

Air Protection Branch, Georgia Environmental Protection Division, Georgia Department of Natural Resources, 4244 International Parkway, Suite 120, Atlanta, Georgia 30354.

FOR FURTHER INFORMATION CONTACT:

Scott M. Martin, Regulatory Planning and Development Section, Air Programs Branch, Air, Pesticides & Toxics Management Division, Region 4 Environmental Protection Agency, 345 Courtland Street, NE, Atlanta, Georgia 30365. The telephone number is 404/347-3555, X4216. Reference file GA-30-3-9615.

SUPPLEMENTARY INFORMATION: On November 15, 1994, the State of Georgia through the Georgia Environmental Protection Division submitted SIP revisions to EPA Region 4. This submittal contains changes pursuant to requirements of part D of Title I of the CAA with regard to nonattainment areas.

Specifically, Georgia submitted, and EPA is approving, the deletion of Subsection 391-3-1-.02(2)(ww), Perchloroethylene Dry Cleaners, in its entirety.

This revision is pursuant to the publication of a Federal Register notice on February 7, 1996, (61 FR 4588) in which EPA adds perchloroethylene, also known as tetrachloroethylene, to the list of compounds excluded from the definition of VOC. The effective date of this rule is March 8, 1996.

Perchloroethylene is a solvent commonly used in dry cleaning, maskant operations, and degreasing operations. This rule results in a more accurate assessment of ozone formation potential and will assist States in avoiding exceedances for the ozone health standard. The rule does this by causing control efforts to focus on compounds which are actual ozone precursors, rather than giving credit for control of a compound which has negligible photochemical reactivity. Perchloroethylene will continue to be regulated as a hazardous air pollutant (HAP) under Section 112 of the CAA.

Final Action

EPA is approving the above referenced revision to the Georgia SIP. The EPA is publishing this action without a prior proposal for approval because the Agency views this as a noncontroversial amendment and anticipates no adverse comments. However, in a separate document in this Federal Register publication, the EPA is proposing to approve the SIP revisions should adverse or critical comments be filed. This action will be effective on August 26, 1996 unless, by July 29, 1996, adverse or critical comments are received.

If the EPA receives such comments, this action will be withdrawn before the effective date by publishing a subsequent document that will