

Dated: September 17, 1996.

William K. Hubbard,

*Associate Commissioner for Policy  
Coordination.*

[FR Doc. 96-24224 Filed 9-20-96; 8:45 am]

BILLING CODE 4160-01-F

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[CO-9-96]

RIN 1545-AU18

#### Section 1059 Extraordinary Dividends; Hearing

**AGENCY:** Internal Revenue Service,  
Treasury.

**ACTION:** Change of location of public  
hearing.

**SUMMARY:** This document changes the  
location of the public hearing on  
proposed regulations relating to certain  
distributions made by corporations to  
certain corporate shareholders.

**DATES:** The public hearing is being held  
on Wednesday, October 2, 1996,  
beginning at 10:00 a.m. Requests to  
speak and outlines of oral comments  
must be received by Monday, September  
16, 1996.

**ADDRESSES:** The public hearing  
originally scheduled in the  
Commissioner's Conference Room, room  
3313, is changed to the Internal Revenue  
Service Auditorium, Seventh Floor,  
7400 Corridor, Internal Revenue  
Building, 1111 Constitution Avenue,  
NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:**  
Mike Slaughter of the Regulations Unit,  
Assistant Chief Counsel (Corporate),  
(202) 622-7190, (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice  
of public hearing appearing in the  
Federal Register on Tuesday, June 18,  
1996 (61 FR 30845), announced that a  
public hearing relating to proposed  
regulations under section 1059 of the  
Internal Revenue Code will be held  
Wednesday, October 2, 1996, beginning  
at 10:00 a.m. in room 3313, and that  
requests to speak and outlines of oral  
comments should be received by  
Monday, September 16, 1996.

The location of the public hearing has  
changed. The hearing is being held in  
the IRS Auditorium, Seventh Floor,  
7400 Corridor, Wednesday October 2,  
1996, beginning at 10:00 a.m. The  
requests to speak and outlines of oral  
comments should be received by  
Monday, September 16, 1996. Because  
of controlled access restrictions,  
attenders cannot be admitted beyond

the lobby of the Internal Revenue  
Building until 9:45 a.m.

Copies of the agenda are available free  
of charge at the hearing.

Cynthia E. Grigsby,

*Chief, Regulations Unit, Assistant Chief  
Counsel (Corporate).*

[FR Doc. 96-24270 Filed 9-20-96; 8:45 am]

BILLING CODE 4830-01-P

### Bureau of Alcohol, Tobacco and Firearms

#### 27 CFR Part 5

[Notice No. 840; Ref: Notice No. 826]

RIN 1512-AB46

#### Labeling of Unaged Grape Brandy (95R-018P)

**AGENCY:** Bureau of Alcohol, Tobacco  
and Firearms (ATF), Department of the  
Treasury.

**ACTION:** Notice of proposed rulemaking;  
reopening of comment period.

**SUMMARY:** This notice reopen the  
comment period for Notice No. 826, a  
notice of proposed rulemaking,  
published in the Federal Register on  
June 13, 1996. ATF has received a  
request to extend the comment period in  
order to provide sufficient time for all  
interested parties to respond to the  
issued raised in the notice.

**DATES:** Written comments must be  
received on or before November 11,  
1996.

**ADDRESSES:** Send written comments to:  
Chief, Wine, Beer and Spirits  
Regulations Branch; Bureau of Alcohol,  
Tobacco and Firearms: P.O. Box 50221,  
Washington, DC 20091-0221; *ATTN:*  
*Notice No. 826.*

**FOR FURTHER INFORMATION CONTACT:**  
James P. Ficaretta, Wine, Beer, and  
Spirits Regulations Branch, Bureau of  
Alcohol, Tobacco and Firearms, 650  
Massachusetts Avenue, NW.,  
Washington, DC 20226 (202-927-8230).

#### SUPPLEMENTARY INFORMATION:

##### Background

On June 13, 1996, ATF published a  
notice of proposed rulemaking (NPRM)  
in the Federal Register soliciting  
comments from the public and industry  
on a proposal to amend the regulations  
to permit the optional use of the word  
"unaged", instead of "immature", to  
describe grape brandy which has never  
been stored in oak containers (Notice  
No. 826; 61 FR 30015).

The comment period for Notice No.  
826 was scheduled to close on  
September 11, 1996. Prior to the close  
of the comment period ATF receive a  
request from a national trade

association, the American Brandy  
Association (ABA), to extend the  
comment period until December 10,  
1996. The ABA, representing 90 percent  
of the producers of American Brandy,  
stated that it needed additional time to  
develop data and information related to  
several issues addressed in the notice.

In consideration of the above, ATF  
finds that a reopening of the comment  
period is warranted. However, the  
comment period is being reopened until  
November 11, 1996. The Bureau  
believes that a comment period totaling  
150 days is a sufficient amount of time  
for all interested parties to respond.

#### Disclosure

Copies of this notice, Notice No. 826,  
and the written comments will be  
available for public inspection during  
normal business hours at: ATF Public  
Reading Room, Room 6480, 650  
Massachusetts Avenue, NW.,  
Washington, DC.

#### Drafting Information

The author of this document is James  
P. Ficaretta, Wine, Beer and Spirits  
Regulations Branch, Bureau of Alcohol,  
Tobacco and Firearms.

#### List of Subjects in 27 CFR Part 5

Advertising, Consumer protection,  
Customs duties and inspection, Imports,  
Labeling, Liquors, Packaging and  
containers.

#### Authority and Issuance

This notice is issued under the  
authority in 26 U.S.C. 5301, 7805, and  
27 U.S.C. 205.

Signed: September 16, 1996.

John W. Magaw,

*Director.*

[FR Doc. 96-24276 Filed 9-20-96; 8:45 am]

BILLING CODE 4810-31-M

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 51

[FRL-5610-5]

#### Minor Amendments to Inspection/ Maintenance Program Requirements

**AGENCY:** Environmental Protection  
Agency.

**ACTION:** Proposed rule.

**SUMMARY:** This document proposes to  
change a provision of the federal vehicle  
inspection and maintenance (I/M) rules  
relating to motorist compliance  
enforcement mechanisms for pre-existing

programs. The current rule limits the use of pre-existing enforcement mechanisms to those geographic areas previously subject to the I/M program. This proposed rule change allows states to employ effective pre-existing enforcement mechanisms in any area in the state currently subject to the I/M program. This proposed amendment is consistent with the relevant requirements of the Clean Air Act.

**DATES:** Written comments on this proposal must be received no later than October 23, 1996.

**ADDRESSES:** Materials relevant to this rulemaking are contained in the Public Docket No. A-91-75. The docket is located at the Air Docket, Room M-1500 (6102), Waterside Mall SW, Washington, DC 20460. The docket may be inspected between 8:30 a.m. and 12 noon and between 1:30 p.m. and 5:30 p.m. on weekdays. A reasonable fee may be charged for copying docket material. Electronic copies of the preamble and the regulatory text of this rulemaking are available on the Office of Air Quality Planning and Standards (OAQPS) Technology Transfer Network Bulletin Board System (TTN BBS) and the Office of Mobile Sources' World Wide Web site, <http://www.epa.gov/OMSWWW/>.

**FOR FURTHER INFORMATION CONTACT:** Leila Cook, Office of Mobile Sources, National Vehicle and Fuel Emissions Laboratory, 2565 Plymouth Road, Ann Arbor, Michigan, 48105. Telephone (313) 741-7820.

**SUPPLEMENTARY INFORMATION:** Under the Clean Air Act as amended in 1990 (the Act), 42 U.S.C. 7401 et. seq., the U.S. Environmental Protection Agency (EPA) published in the Federal Register on November 5, 1992 (40 CFR part 51, subpart S) rules relating to motor vehicle inspection and maintenance (I/M) programs (hereafter referred to as the I/M rule; see 57 FR 52950). EPA here proposes to amend those rules to broaden the geographic area in which pre-existing enforcement mechanisms can be employed.

In the Final Rules section of this Federal Register, EPA has published a direct final rule making these same amendments to Part 51 without prior proposal because EPA views these amendments as noncontroversial and does not expect to receive any adverse comments on this proposal. For a full explanation of the proposed changes and the rationale behind them, readers are referred to that direct final rule. EPA here solicits comments on the proposal. Should anyone submit comments on this proposal, EPA will publish a subsequent document in the Federal Register withdrawing the direct final

rule prior to the effective date. EPA will then publish another final rule responding to the comments received and taking final action on this proposal. Anyone wishing to comment on the proposal should do so at this time. If no adverse comments are received the direct final rule will take effect and no further activity is contemplated in relation to this proposed rule.

#### List of Subjects in 40 CFR Part 51

Environmental protection, Administrative practice and procedure, Air pollution control, Carbon monoxide, Intergovernmental relations, Lead, Motor vehicle pollution, Nitrogen oxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Dated: September 10, 1996.

Carol M. Browner,  
*Administrator.*

[FR Doc. 96-23656 Filed 9-20-96; 8:45 am]

BILLING CODE 6560-50-P

#### 40 CFR Part 52

[CO-001-0001b; FRL-5606-5]

#### Clean Air Act Approval and Promulgation of State Implementation Plan for Colorado; Denver Nonattainment Area PM<sub>10</sub> Contingency Measures

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to approve the state implementation plan (SIP) for the Denver, Colorado PM<sub>10</sub> (particulate matter with an aerodynamic diameter less than or equal to a nominal 10 micrometers) nonattainment area submitted by the State of Colorado on November 17, 1995, to satisfy the Federal Clean Air Act requirement to submit contingency measures for the Denver moderate PM<sub>10</sub> nonattainment area.

In the Final Rules Section of the Federal Register, EPA is approving the State's SIP revision, 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 the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this rule. If EPA receives adverse comments, the direct final 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. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments on this proposed rule must be received in writing by November 22, 1996.

**ADDRESSES:** All written comments should be addressed to: Richard R. Long, Director, Air Program, EPA Region VIII, at the address listed below. Information supporting this action can be found at the following location: EPA Region VIII, Air Program 999 18th Street, Denver, Colorado 80202-2466. The information may be inspected between 8 a.m. and 4 p.m., on weekdays, except for legal holidays. A reasonable fee may be charged for copying.

**FOR FURTHER INFORMATION CONTACT:** Callie Videtich, Air Program EPA Region VIII, 999 18th Street, Suite 500, Denver, Colorado 80202-2405, (303) 312-6434.

**SUPPLEMENTARY INFORMATION:** See the information provided in the Direct Final notice which is located in the Rules Section of this Federal Register.

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

Environmental Protection, Air pollution control, Incorporation by reference, Intergovernmental relations, Particulate matter and Reporting and recordkeeping requirements.

Authority: 42 U.S.C. 7401-7671q.

Dated: August 27, 1996.

Patricia D. Hull,

*Acting Regional Administrator.*

[FR Doc. 96-24052 Filed 9-20-96; 8:45 am]

BILLING CODE 6560-50-P

#### 40 CFR Part 52

[TX-58-1-7256b; FRL-5557-9]

#### State of Texas; Approval of State Implementation Plan (SIP) Addressing the Sulfur Dioxide (SO<sub>2</sub>) Emission Limit; Site-Specific Revision to the SIP for the Aluminum Company of America (ALCOA) Facility in Rockdale, Texas

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

**ACTION:** Proposed rule.

**SUMMARY:** The EPA proposes to approve a September 20, 1995, request from the State of Texas for a site-specific revision to the Texas SO<sub>2</sub> SIP. This revision amends the SO<sub>2</sub> emission limitations applicable to the ALCOA facility in Milam County, Texas. In the final rules section of this Federal Register, the EPA