

2033. The result would be the same if A and B were not married.

Example (13). The facts are the same as Example (12), except that B, rather than A, dies on August 15, 1998. A may not make a qualified disclaimer with respect to any of the funds in the bank account, because A furnished the funds for the entire account and A did not relinquish dominion and control over the funds.

Example (14). The facts are the same as Example (12), except that B disclaims 40 percent of the funds in the account. Since, under state law, B is treated as predeceasing A with respect to the disclaimed interest, the 40 percent portion of the account balance that was disclaimed passes as part of A's probate estate, and is no longer characterized as joint property. This 40 percent portion of the account balance is, therefore, includible in A's gross estate under section 2033. The remaining 60 percent of the account balance that was not disclaimed retains its character as joint property and, therefore, is includible in A's gross estate as provided in section 2040(b). Therefore, 30 percent (1/2 x 60 percent) of the account balance is includible in A's gross estate under section 2040(b), and a total of 70 percent of the aggregate account balance is includible in A's gross estate. If A and B were not married, then the 40 percent portion of the account subject to the disclaimer would be includible in A's gross estate as provided in section 2033 and the 60 percent portion of the account not subject to the disclaimer would be includible in A's gross estate as provided in section 2040(a), because A furnished all of the funds with respect to the account.

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Michael P. Dolan,
Deputy Commissioner of Internal Revenue.

Approved: December 10, 1997.

Donald C. Lubick,
Acting Assistant Secretary of the Treasury.
[FR Doc. 97-33394 Filed 12-30-97; 8:45 am]
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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[WA 29-1-6724, WA 57-7132; FRL-5934-8]

Approval and Promulgation of State Implementation Plans: Washington; Correcting Amendments

AGENCY: Environmental Protection Agency.

ACTION: Final rule; correcting amendments.

SUMMARY: This action corrects the incorporation by reference found in the approval of the Washington State Implementation Plan (SIP) revision published on September 22, 1997 and corrects a typographical error found in

the Washington SIP Table of Contents published on June 29, 1995.

DATES: This action is effective on December 31, 1997.

ADDRESSES: Copies of the State's request and other information supporting this proposed action are available for inspection during normal business hours at the following locations: EPA, Office of Air Quality (OAQ-107), 1200 Sixth Avenue, Seattle, Washington 98101, and the State of Washington Department of Ecology, 300 Desmond Drive, Lacey, WA 98503.

Documents which are incorporated by reference are available for public inspection at the Air and Radiation Docket and Information Center, EPA, 401 M Street, SW, Washington, D.C. 20460, as well as the above addresses.

FOR FURTHER INFORMATION CONTACT: Christine Lemmé, Office of Air Quality (OAQ-107), EPA, Seattle, Washington, (206) 553-0977.

SUPPLEMENTARY INFORMATION: (1) On September 22, 1997 (62 FR 49442), four revisions to the Washington SIP were approved. These revisions addressed the attainment of the National Ambient Air Quality Standard (NAAQS) for carbon monoxide in the Spokane, Washington urbanized area. The Spokane County Air Pollution Control Authority Motor Fuel Specifications for Oxygenated Gasoline were inadvertently omitted from the incorporation by reference section of the Part 52 amendment. This action corrects that omission by incorporating these regulations into the Washington SIP.

(2) On June 29, 1995 (60 FR 33736), EPA approved the recodification of the SIP table of contents submitted by the Washington Department of Ecology. A typographical error occurred in the bracketed portion of Section 2.2.415, WAC 173-415-030, and one of the "exceptions" was mistakenly omitted. It should now read, "Emission Standards [except section (1) and (3)(b)]". (Section (1) had been mistakenly omitted).

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a "significant regulatory action", and is, therefore, not subject to review by the Office of Management and Budget. In addition, this action does not impose any enforceable duty or contain any unfunded mandate as described in the Unfunded Mandates Reform Act of 1995 (P.L. 104-4), or require prior consultation with State officials as specified by Executive Order 12875 (58 FR 58093, October 28, 1993), or involve special consideration of environmental justice related issues as required by Executive Order 12898 (59 FR 7629, February 16, 1994).

Because this action is not subject to notice-and-comment requirements under the Administrative Procedure Act or any other statute, it is not subject to the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*).

Under 5 U.S.C. 801(a)(1)(A) as added by the Small Business Regulatory Enforcement Fairness Act of 1996, EPA submitted a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives and the Comptroller General of the General Accounting Office prior to publication of this rule in today's **Federal Register**. This rule is not a "major rule" as defined by 5 U.S.C. 804(2).

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Reporting and recordkeeping requirements.

Dated: December 3, 1997.

Chuck Findley,
Acting Regional Administrator, Region X.

40 CFR part 52 is amended as follows:

PART 52—[AMENDED]

1. The authority citation for Part 52 continues to read as follows:

Authority: 42 U.S.C. 7401 *et seq.*

Subpart WW—Washington

2. Section 52.2470 is amended by revising paragraph (c)(75) to read as follows:

§ 52.2470 Identification of plan.

* * * * *

(c) * * *

(75) On January 22, 1993, September 14, 1993, and April 30, 1996, the Director of the Washington Department of Ecology submitted to the Regional Administrator of EPA four revisions to the SIP consisting of amendments to the Spokane CO SIP.

(i) Incorporation by reference.

(A) Letter dated January 22, 1993, from Washington to EPA requesting approval of revisions to the Spokane CO portion of the Washington State Implementation Plan; the "Supplement to the State Implementation Plan for Washington State, Spokane Carbon Monoxide Nonattainment Area," dated January 1993, Sections 6.0, 6.1, 6.3, and 6.4.

(B) Letter dated September 14, 1993, from Washington to EPA providing supplementary information to that submitted on January 22, 1993; "Spokane County Carbon Monoxide Non-attainment Area 1990 Base Year

Emissions Inventory," dated November 1992.

(C) Two letters dated April 30, 1996, from Washington to EPA submitting two revisions to the SIP; "Supplement to A Plan for Attaining and Maintaining National Ambient Air Quality Standards for the Spokane Carbon Monoxide Nonattainment Area," dated March 1995; and "Supplement to the State Implementation Plan for Washington State, Spokane County Carbon Monoxide Nonattainment Area, Supplement 1 of 2," replacement pages for Sections 2.5 and 6.2 of Section 4.5.2.CO.1 of the State Implementation Plan, dated January 1996; "Supplement to the State Implementation Plan for Washington State, Spokane County Carbon Monoxide Nonattainment Area, Supplement 2 of 2," new Section 10.0, Contingency Measures, of Section 4.5.2.CO.1 of the State Implementation Plan, dated January 1996; and Spokane County Air Pollution Control Authority Motor Fuel Specifications for Oxygenated Gasoline, Regulation I, Article VI, Section 6.16, adopted July 6, 1995.

(ii) Additional material.

(A) Letter of September 29, 1995, submitting CO Periodic Emission Inventory Reports; "Spokane County Carbon Monoxide Nonattainment Area, 1993 Periodic Update Emissions Inventory," dated September 1995.

3. In § 52.2479 the table is amended by revising Section 2.2.415 to read as follows:

§ 52.2479 Contents of the federally approved, State submitted implementation plan.

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Washington State Implementation Plan for Air Quality; State and Local Requirements

Table of Contents

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2.2.415
 WAC 173-415 Primary Aluminum Plants
 173-415-010 Statement of purpose [02/19/91]
 173-415-020 Definitions [02/19/91 except sections (1) and (2)]
 173-415-030 Emission standards [02/19/91 except sections (1) and (3)(b)]
 173-415-045 Creditable stack height and dispersion techniques [02/19/91]
 173-415-050 New source review (NSR) [02/19/91]
 173-415-051 Prevention of significant deterioration (PSD) [02/19/91]
 173-415-060 Monitoring and reporting [02/19/91 except sections (1)(a)(b)(d)]
 173-415-070 Report of startup, shutdown, breakdown or upset conditions [02/19/91]

173-415-080 Emission inventory [02/19/91]

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 [FR Doc. 97-33960 Filed 12-30-97; 8:45 am]
 BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 81

[CO-001-0006a & CO-001-0021a; FRL-5934-2]

Clean Air Act Approval and Promulgation of PM₁₀ Implementation Plan for Colorado; Designation of Areas for Air Quality Planning Purposes; Steamboat Springs

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA approves the State implementation plan (SIP) submitted by the State of Colorado to achieve attainment and maintenance of the National Ambient Air Quality Standards (NAAQS) for particulate matter with an aerodynamic diameter less than or equal to a nominal 10 micrometers (PM₁₀), including among other things, control measures, technical analyses, quantitative milestones and contingency measures. The SIP was submitted by the Governor of Colorado with a letter dated September 16, 1997 to satisfy certain Federal requirements for an approvable SIP for the Steamboat Springs, Colorado moderate PM₁₀ nonattainment area, as designated effective January 20, 1994. In addition, EPA approves the Steamboat Springs emergency episode plan. EPA also amends the boundary for the Steamboat Springs nonattainment area to clarify the original description.

DATES: This action is effective on March 2, 1998 unless adverse comments are received by January 30, 1998. If the effective date is delayed, timely notice will be published in the **Federal Register**.

ADDRESSES: Comments should be addressed to: Richard R. Long, Director, Air Program, EPA Region VIII at the address listed below. Copies of the State's submittal and other information are available for inspection during normal business hours at the following locations: Air Program, Environmental Protection Agency, Region VIII, 999 18th Street, suite 500, Denver, Colorado 80202-2405; and Colorado Department of Public Health and Environment, Air Pollution Control Division, 4300 Cherry Creek Drive South, Denver, Colorado 80222-1530.

FOR FURTHER INFORMATION CONTACT: Amy Platt, 8P2-A, Environmental Protection Agency, Region VIII, 999 18th Street, suite 500, Denver, Colorado 80202-2466, (303) 312-6449.

SUPPLEMENTARY INFORMATION:

I. Background

The Steamboat Springs, Colorado area was designated nonattainment for PM₁₀ and classified as moderate under section 107(d)(3) of the Clean Air Act, on December 21, 1993.¹ See 57 FR 43846 (September 22, 1992), 58 FR 67334 (December 21, 1993) and 40 CFR 81.306 (Routt County (part)). The Steamboat Springs designation became effective on January 20, 1994. The air quality planning requirements for moderate PM₁₀ nonattainment areas² are set out in Subparts 1 and 4 of Title I of the Act.³ EPA has issued a "General Preamble" describing EPA's preliminary views on how EPA intends to review SIPs and SIP revisions submitted under Title I of the Act, including those State submittals containing moderate PM₁₀ nonattainment area SIP requirements (see generally 57 FR 13498 (April 16, 1992) and 57 FR 18070 (April 28, 1992)). Because EPA is describing its interpretations here only in broad terms, the reader should refer to the General Preamble for a more detailed discussion of the interpretations of title I advanced in this document and the supporting rationale. In this document and supporting rationale, EPA is applying its interpretations considering the specific factual issues presented.

A State containing a moderate PM₁₀ nonattainment area designated after the 1990 Amendments is required to submit, among other things, the following provisions within 18 months of the effective date of the designation (*i.e.*, these provisions were due for the Steamboat Springs area by July 20, 1995):

1. Provisions to assure that reasonably available control measures (RACM) (including such reductions in emissions

¹ The 1990 Amendments to the Clean Air Act made significant changes to the Act. See Pub. L. 101-549, 104 Stat. 2399. References herein are to the Clean Air Act, as amended ("the Act"). The Clean Air Act is codified, as amended, in the U.S. Code at 42 U.S.C. 7401, *et seq.*

² The requirements which are the subject of this document arise under the pre-existing PM NAAQS. EPA promulgated a new PM NAAQS on July 18, 1997, which became effective on September 16, 1997.

³ Subpart 1 contains provisions applicable to nonattainment areas generally and Subpart 4 contains provisions specifically applicable to PM₁₀ nonattainment areas. At times, Subpart 1 and Subpart 4 overlap or conflict. EPA has attempted to clarify the relationship among these provisions in the "General Preamble" and, as appropriate, in today's notice and supporting information.