chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

# Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronically generated comments that are submitted timely to the IRS. All comments will be available for public inspection and copying.

A public hearing may be scheduled if requested by a person that timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

#### **Drafting Information**

The principal author of these regulations is Mitchel S. Hyman, Office of Assistant Chief Counsel (General Litigation) CC:EL:GL, IRS. However, other personnel from the IRS and Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

# Proposed Amendments to the Regulations

Accordingly, 26 CFR Part 301 is proposed to be amended as follows:

# PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

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

Par. 2. Section 301.6103(k)(9)–1 is added to read as follows:

# § 301.6103(k)(9)–1 Disclosure of returns and return information relating to payment of tax by credit card and debit card.

[The text of this proposed section is the same as the text of  $\S 301.6103(k)(9)-1T$  published elsewhere in this issue of the **Federal Register**.]

#### § 301.6311-1 [Amended]

**Par. 3.** Section 301.6311–1(a)(1)(i) is amended by removing the language "Internal Revenue Service" from the third sentence and adding the language "United States Treasury" in its place.

"United States Treasury" in its place. **Par. 4.** Section 301.6311–2 is added to read as follows:

## § 301.6311–2 Payment by credit card and debit card.

(The text of this proposed section is the same as the text of § 301.6311–2T published elsewhere in this issue of the **Federal Register**.]

#### Michael P. Dolan,

Deputy Commissioner of Internal Revenue. [FR Doc. 98–32927 Filed 12–14–98; 8:45 am] BILLING CODE 4830–01–U

## ENVIRONMENTAL PROTECTION AGENCY

## 40 CFR Part 300

[FRL-6200-8]

#### National Oil and Hazardous Substances Pollution Contingency Plan National Priorities List

**AGENCY:** Environmental Protection Agency.

**ACTION:** Notice of intent for partial deletion of the Treasure Island Naval Station—Hunters Point Annex Site from the National Priorities List (NPL).

**SUMMARY:** The Environmental Protection Agency (EPA), Region 9, announces its intent to delete operable unit (OU) No. 1, also known as Parcel A, of Treasure Island Naval Station—Hunters Point Annex, also known as Hunters Point Naval Shipyard (HPS), Superfund Site (EPA ID # CA1170090087) from the National Priorities List (NPL) and requests public comment on this action. The NPL constitutes Appendix B of 40 CFR part 300 which is the National Oil and Hazardous Substance Pollution Contingency Plan (NCP), which EPA promulgated pursuant to section 105 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

This proposal for partial deletion pertains to Parcel A, which includes the upland area of HPS and a portion of the lowlands. A majority of Parcel A had functioned as a residential area for Navy personnel and is designated, by the City of San Francisco Redevelopment Agency, for future residential use. The Navy has issued a "no action" Record of Decision (ROD) for Parcel A. EPA bases its proposal to delete Parcel A on the determination by EPA and the State of California, through the California Environmental Protection Agency (Cal/ EPA), Department of Toxic Substances Control (DTSC), that all appropriate actions under CERCLA have been implemented to protect human health, welfare, and the environment at Parcel

This partial deletion pertains only to Parcel A of the HPS Site and does not include Parcels B, C, D, E, and F. Parcels B, C, D, E, and F will remain on the NPL, and response activities will continue at these parcels.

**DATES:** Comments concerning this site may be submitted on or before January 14, 1999.

ADDRESSES: Comments may be submitted to Carolyn J. Douglas (SFD–5), NPL Coordinator, U.S. EPA, Region 9, 75 Hawthorne St., San Francisco, CA 94105, 415–744–2343, Fax 415–744–1916, email DOUGLAS.CAROLYN@EPAMAIL. EPA. GOV.

Information repositories: Comprehensive information on this Site is available for viewing at the following locations:

U.S. EPA, Region 9, Superfund Records Center, 4th floor, 95 Hawthorne St., San Francisco, CA 94105, 415–536– 2000

Anna E. Waden Branch Library, 5075 Third St., San Francisco, CA 94124, 415–715–4100

San Francisco Main Public Library, Civic Center, San Francisco, CA 94102, 415–557–4400

FOR FURTHER INFORMATION CONTACT: Claire Trombadore (SFD-8-2), RPM, U.S. EPA, Region 9, 75 Hawthorne St., San Francisco, CA 94105, 415-744-2409, Fax 415-744-1916, email TROMBADORE.CLAIRE@ EPAMAIL.EPA.GOV.

#### SUPPLEMENTARY INFORMATION:

## **Table of Contents**

I. Introduction II. NPL Partial Deletion Criteria III. Partial Deletion Procedures IV. Basis for Intended Site Partial Deletion

## I. Introduction

The United States Environmental Protection Agency (EPA), Region 9, announces its intent to delete a portion of the Treasure Island Naval Station—Hunters Point Annex, also known as Hunters Point Naval Shipyard (HPS), Site located in San Francisco, California, from the National Priorities List (NPL), which constitutes Appendix B of the National Oil and Hazardous Substances Pollution Contingency Plan (NCP), 40 CFR part 300, and requests public comment on this proposal.

This proposal for partial deletion pertains to Parcel A, which consists of the upland area, as well as a portion of the lowlands, of HPS. Parcel A is bounded by the other portions of HPS and the Bayview-Hunters Point district of San Francisco. Parcel A boundaries extend up to Crisp St. and across Spear Ave. to the south, up to Griffith St. to the west, and up to Fisher Ave. and

across Robinson St. and Galvez Ave. to the east. On the north, the Bayview-Hunters Point district of San Francisco is delineated from HPS by a fence. A figure and the exact coordinates that define the deleted property at the Site are contained in the NPL Partial Deletion Docket.

Section II of this document explains the criteria for partially deleting portions of a site from the NPL. Section III discusses the procedures that EPA is using for this action. Section IV discusses the HPS Site and explains how partial deletion criteria are met for this Site.

#### **II. NPL Partial Deletion Criteria**

Section 300.425(e) of the NCP provides that releases may be deleted from, or recategorized on, the NPL where no further response is appropriate. In making a determination to delete a release from the NPL, EPA shall consider, in consultation with the state, whether any of the following criteria have been met:

(i) Responsible parties or other parties have implemented all appropriate response actions required;

(ii) All appropriate Fund-financed response under CERCLA has been implemented, and no further action by responsible parties is appropriate; or

(iii) The remedial investigation has shown that the release poses no significant threat to public health or the environment and, therefore, taking of remedial measures is not appropriate.

Site releases may not be deleted from the NPL until the state in which the site is located has concurred with the proposed partial deletion. EPA is required to provide the state with 30 working days for review of the partial deletion notice prior to its publication in the **Federal Register**.

As described in 40 CFR 300.425(e)(3) of the NCP, sites deleted from the NPL are eligible for further remedial action should future conditions warrant such action. If new information becomes available which indicates the need for further action, EPA may initiate remedial actions. Whenever there is a significant release from a site deleted from the NPL, the site may be restored to the NPL without the application of the Hazard Ranking System.

## III. Partial Deletion Procedures

The following procedures were used for the intended partial deletion of this site: (1) All appropriate response under CERCLA has been implemented and no further EPA response is appropriate; (2) the State of California has concurred with the partial deletion; (3) a notice has been published in the local newspapers

and has been distributed to the appropriate Federal, State and local officials and other interested parties announcing the commencement of the 30-day public comment period on EPA's Notice of Intent to Delete; and (4) all relevant documents have been made available in the local site information repositories.

Deletion from the NPL does not itself create, alter, or revoke any individual's rights or obligations. As mentioned in section II of this document, § 300.425(e)(3) of the NCP states that the deletion of a site from the NPL does not preclude eligibility for future response actions.

EPA's Region 9 office will accept and evaluate public comments on EPA's Notice of Intent to Delete before making a final decision to delete the specified parcel. If necessary, Region 9 will prepare a Responsiveness Summary to address any significant public comments received.

If EPA determines, with the State's concurrence, that the partial deletion is appropriate after consideration of public comment, then EPA will place a final Notice for Partial Deletion in the **Federal Register**, completing the process. Public notices and copies of the Responsiveness Summary, if necessary, will be available in the site repositories.

# IV. Basis for Intended Partial Site Deletion

The following summary provides EPA's rationale for the proposed partial deletion of Parcel A of the HPS Site from the NPL.

#### Site Description

HPS is located on a promontory in southeastern San Francisco. The promontory is bounded on the north, east, and south by San Francisco Bay and on the west by the Bayview-Hunters Point district of the City of San Francisco. The entire HPS covers 936 acres, 493 of which are on land and 443 of which are under water. To facilitate the environmental investigation and remediation and ultimate transfer of the property to the City of San Francisco, HPS was divided into several parcels (Parcels A through F).

Parcel A, consisting of the upland areas of HPS and a fraction of the lowlands, is bounded by the other portions of HPS and the Bayview-Hunters Point district and covers approximately 88 acres. Land to the northwest of Parcel A is used for residential purposes. The other HPS parcels that bound Parcel A are currently undergoing investigation and remediation for future redevelopment. Under the City of San Francisco

Redevelopment Agency's current landuse plan, those parcels will ultimately be used primarily for commercial and industrial purposes, whereas Parcel A will be used for residential as well as for light commercial purposes.

No wetlands or surface waters are located at Parcel A. Limited quantities of groundwater are present in localized fractures of the bedrock (which, along with localized areas in which it is covered by fill, underlies all of Parcel A). Parcel A groundwater is not considered suitable as a potential source of drinking water because of low well yield.

No underground storage tanks (UST), aboveground tanks (AST), drums, or hazardous materials storage areas remain on Parcel A. Sewer lines, storm drains, and steam lines located in Parcel A were also included in the early investigations, but no further action was required for these utilities.

#### Site History

Hunters Point was first developed for dry dock use in 1867. The Navy acquired title to the land in 1940 and began developing the area for various shipyard activities. In 1942, the Navy began using HPS for shipbuilding, repair, and maintenance. From 1945 to 1974, the shipyard was primarily used as a repair facility by the Navy. The Navy discontinued activities at HPS in 1974. From 1976 to 1986, the Navy leased 98 percent of HPS, including all of Parcel A, to the Triple A Machine Shop Company (Triple A), a private ship repair company. In 1986, the Navy reoccupied the property. Currently, portions of Parcel A are subleased for use as artists' studios.

Throughout its history, Parcel A was used by both the Navy and Triple A for primarily residential purposes. In addition, the Navy used one building for the U.S. Naval Radiological Defense Laboratory Program. Most of the other structures were used as offices and warehouses.

#### Site Investigation Activities

The Navy began environmental studies at HPS in 1984 under the U.S. Department of Defense (DOD) Installation Restoration Program. Between 1984 and 1991, the Navy performed a series of investigations, both installation-wide and specific to Parcel A, to identify potential source areas of contamination and to investigate air quality.

In 1989, EPA added HPS to the NPL due to the presence of hazardous materials from past shipyard operations (proposed in 54 FR 29820, and final in 54 FR 48184). In 1990, the Navy, EPA,

and the State of California entered into a Federal Facilities Agreement (FFA) to coordinate environmental activities at HPS. In 1991, the DOD designated HPS for closure as an active military base under its Base Realignment and Closure

(BRAC) program.

The Navy carried out a preliminary assessment/site inspection (PA/SI) of potential source areas on Parcel A that had been identified during the Navy's previous investigations. Soils at some sites contained semivolatile organic compounds (SVOC), pesticides, polychlorinated biphenyls (PCB), total petroleum hydrocarbons (TPH), metals, volatile organic compounds (VOC), and herbicides. In the process of conducting the Remedial Investigation (RI) contaminated soils in these limited areas were excavated, disposed of offsite, and replaced with clean soil. At the completion of the RI, the Navy determined that all necessary response actions had been taken for Parcel A

As part of the Parcel A RI, groundwater was also investigated. The RI concluded that the only contamination concern was from motor oil (a form of TPH). Due to low well yield, lack of historical use of Parcel A groundwater, and the nature of this bedrock aquifer, it was concluded that no complete pathway for exposure to Parcel A groundwater exists. Furthermore, motor oil is not specified as a hazardous substance under CERCLA, and the State does not intend to require further action on this release. As requested by the Regional Water Quality Control Board (RWQCB), however. Parcel A will be subject to a deed notification so that future users will be informed that motor oil was detected in groundwater.

In addition to evaluating human health issues, an Ecological Risk Assessment was conducted. The Ecological Risk Assessment concluded that, due to the limited availability of habitat, the scarcity of potential receptors, and the low level of contaminants detected on Parcel A of HPS, the risks to ecological receptors from Parcel A are minimal.

After the RI, the Navy, EPA, and Cal/EPA concurred that no further action is necessary on Parcel A. The proposed plan for this portion of HPS was released for public comment in August 1995. After reviewing comments and determining that no significant changes to the preferred remedy were required, the Navy, in concurrence with EPA and Cal/EPA, issued a "no action" Record of Decision (ROD) in November 1995. Since hazardous substances are not present at Parcel A at concentrations

above acceptable risk levels, the five year review requirement of CERCLA section 121(c) is not applicable.

#### Community Involvement

In the late 1980s, the Navy formed a Technical Review Committee (TRC), consisting of community members and representatives of regulatory agencies, to discuss environmental issues pertaining to HPS. In 1993, pursuant to the Defense Environmental Restoration Program, 10 U.S.C. 2705(d), the TRC was replaced by a Restoration Advisory Board (RAB), at which representatives from the Navy, the local community, and regulatory agencies meet monthly to discuss environmental progress at HPS.

The draft RI report and proposed plan for Parcel A were released to the public in the summer of 1995. The proposed plan was mailed to stakeholders involved with HPS. Notice of availability of the proposed plan was published in local newspapers. The Parcel A ROD summarizes comments received during the subsequent public meeting and 30 day public comment period. These community participation activities fulfill the requirements of section 113(k)(2)(B)(i-v) and section 117(a)(2) of CERCLA. In addition to this, the Navy publishes an HPS-specific quarterly newsletter for the local community entitled Environmental Clean-Up News.

## Current Status

One of the three criteria for site deletion specifies that EPA may delete a site from the NPL if "responsible parties or other parties have implemented all appropriate response actions required." EPA, with the concurrence of the State of California, believes that this criterion for this partial deletion has been met. The State of California concurs with the proposed partial deletion of Parcel A of the Treasure Island Naval Station—Hunter's Point Annex Site. Subsequently, EPA is proposing partial deletion of this Site from the NPL.

#### Laura Yoshi,

Acting Regional Administrator, Region 9. [FR Doc. 98–32989 Filed 12–14–98; 8:45 am] BILLING CODE 6560–50–P

#### FEDERAL MARITIME COMMISSION

#### 46 CFR Parts 535 and 572

[Docket No. 98-26]

Ocean Common Carrier and Marine Terminal Operator Agreements Subject to the Shipping Act of 1984

**AGENCY:** Federal Maritime Commission.

**ACTION:** Proposed rule.

**SUMMARY:** The Federal Maritime Commission proposes to amend its regulations governing agreements among ocean common carriers and marine terminal operators to reflect changes made to the Shipping Act of 1984 by the recently enacted Ocean Shipping Reform Act of 1998, Pub. L. 105-258. In accordance with that Act, the Commission is proposing to establish new rules for ocean carrier agreements regarding carriers' service contracts with shippers, amend the scope of marine terminal agreements subject to the Act, establish rules for agreements on freight forwarder compensation, reduce the mandatory notice period for carriers' independent action on tariff rates, and make other conforming changes. The Commission is also proposing to delete much of its format requirements for filed agreements, clarify the definition of ''ocean common carrier'', and make other technical amendments to the filing rules for clarity and administrative efficiency.

DATES: Comments due January 14, 1999. ADDRESS: Send comments (original and fifteen copies) to: Joseph C. Polking, Secretary, Federal Maritime Commission, 800 North Capitol Street, NW, Room 1046, Washington, DC 20573–0001.

#### FOR FURTHER INFORMATION CONTACT:

Thomas Panebianco, General Counsel, Federal Maritime Commission, 800 North Capitol Street, NW, Washington, DC 20573–0001 (202) 523–5740

Austin L. Schmitt, Director, Bureau of Economics and Agreement Analysis, Federal Maritime Commission, 800 North Capitol Street, NW., Washington, DC 20573–0001 (202) 523–5787

#### SUPPLEMENTARY INFORMATION:

#### **Background**

On October 14, 1998, the Ocean Shipping Reform Act, Pub. L. 105–258, 112 Stat. 1902, ("OSRA") was signed into law. That law makes several changes to the Federal Maritime Commission's ("FMC" or "Commission") authorities and responsibilities under the Shipping Act of 1984, 46 U.S.C. app. 1701 et seq. ("1984 Act"). In particular, in an effort to foster competition and other aims, Congress made a number of changes regarding the treatment of agreements between and among vessel-operating common carriers and marine terminal operators, which are subject to Commission oversight. Section 203 of