

(g) *Substantiation by reimbursement arrangements or per diem, mileage, and other traveling allowances*—(1) *In general.* The Commissioner may, in his or her discretion, prescribe rules in pronouncements of general applicability under which allowances for expenses described in paragraph (g)(2) of this section will, if in accordance with reasonable business practice, be regarded as equivalent to substantiation by adequate records or other sufficient evidence for purposes of § 1.274–5T(c) of the amount of such expenses and as satisfying, with respect to the amount of such expenses, the requirements of an adequate accounting to the employer for purposes of § 1.274–5T(f)(4). If the total allowance received exceeds the deductible expenses paid or incurred by the employee, such excess must be reported as income on the employee's return. See paragraph (j)(1) of this section relating to the substantiation of meal expenses while traveling away from home, and paragraph (j)(2) of this section relating to the substantiation of expenses for the business use of an automobile.

(2) *Allowances for expenses described.* An allowance for expenses is described in this paragraph (g)(2) if it is a—

(i) Reimbursement arrangement covering ordinary and necessary expenses of traveling away from home (exclusive of transportation expenses to and from destination);

(ii) Per diem allowance providing for ordinary and necessary expenses of traveling away from home (exclusive of transportation costs to and from destination); or

(iii) Mileage allowance providing for ordinary and necessary expenses of local transportation and transportation to, from, and at the destination while traveling away from home.

(3) *Limitation.* For expenses paid or incurred on or before December 31, 1997, a mileage allowance described in paragraph (g)(2)(iii) of this section is available only to the owner of a vehicle.

(h) and (i) [Reserved]. For further guidance, see § 1.274–5T(h) and (i).

(j) *Authority for optional methods of computing certain expenses*—(1) *Meal expenses while traveling away from home.* The Commissioner may establish a method under which a taxpayer may use a specified amount or amounts for meals while traveling away from home in lieu of substantiating the actual cost of meals. The taxpayer would not be relieved of the requirement to substantiate the actual cost of other travel expenses as well as the time, place, and business purpose of the travel. See § 1.274–5T(b)(2) and (c).

(2) *Use of mileage rates for automobile expenses.* The Commissioner may establish a method under which a taxpayer may use mileage rates to determine the amount of the ordinary and necessary expenses of using an automobile for local transportation and transportation to, from, and at the destination while traveling away from home in lieu of substantiating the actual costs. Such method may include appropriate limitations and conditions in order to reflect more accurately automobile expenses over the entire period of usage. The taxpayer would not be relieved of the requirement to substantiate the amount of each business use (i.e., the business mileage), or the time and business purpose of each use. See § 1.274–5T(b)(2) and (c).

(k) and (l) [Reserved]. For further guidance, see § 1.274–5T(k) and (l).

(m) *Effective date.* Paragraphs (g) and (j) of this section apply to expenses paid or incurred after December 31, 1997.

§ 1.274–5T [Amended]

Par. 5. Paragraphs (g) and (j) of § 1.274–5T are removed and reserved.

§ 1.274(d)–1 [Amended]

Par. 6. Section 1.274(d)–1 is amended by removing paragraph (a)(3).

§ 1.274(d)–1T [Removed]

Par. 7. Section 1.274(d)–1T is removed.

Michael P. Dolan,

Deputy Commissioner of Internal Revenue.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 745

[OPPTS–62156B; FRL–6037–7]

RIN 2070–Ac63

Identification of Dangerous Levels of Lead; Extension of Comment Period

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule; extension of comment period.

SUMMARY: EPA is extending the comment period for a proposed rule establishing standards for lead-based paint hazards in most pre-1978 housing and child-occupied facilities under authority of section 403 of the Toxic Substance Control Act (TSCA). The proposed rule also establishes, under authority of TSCA section 402,

residential lead dust cleanup levels and amendments to dust and soil sampling requirements and, under authority of TSCA section 404, amendments to State program authorization requirements.

DATES: Written comments in response to this proposed rule must be received on or before November 30, 1998.

ADDRESSES: Each comment must bear the docket control number OPPTS–62156B. All comments should be sent in triplicate to: OPPT Document Control Officer (7407), Office of Pollution Prevention and Toxics, Environmental Protection Agency, 401 M St., SW., Rm. G–099, East Tower, Washington, DC 20460.

Comments and data may also be submitted electronically to: oppt.ncic@epamail.epa.gov. Follow the instructions in Unit II. of this document. No Confidential Business Information (CBI) should be submitted through e-mail.

All comments which contain information claimed as CBI must be clearly marked as such. Three copies, sanitized of any comments containing information claimed as CBI, must also be submitted and will be placed in the public record for this rulemaking. Persons submitting information, any portion of which they believe is entitled to treatment as CBI by EPA, must assert a business confidentiality claim in accordance with 40 CFR 2.203(b) for each such portion. This claim must be made at the time that the information is submitted to EPA. If a submitter does not assert a confidentiality claim at the time of submission, EPA will consider this as a waiver of any confidentiality claim and the information may be made available to the public by EPA without further notice to the submitter.

FOR FURTHER INFORMATION CONTACT: For general information contact: National Lead Information Center's Clearinghouse, 1–800–424–LEAD (5323). For technical and policy questions contact: Jonathan Jacobson, (202) 260–3779; jacobson.jonathan@epa.gov.

SUPPLEMENTARY INFORMATION:

I. Background

In the **Federal Register** of June 3, 1998 (63 FR 30302) (FRL–5791–9), EPA issued a proposed rule under Title IV of TSCA. Section 403 of TSCA (15 U.S.C. 2683) directs EPA to promulgate regulations identifying lead-based paint hazards, lead-contaminated dust, and lead-contaminated soil. Section 402 of TSCA (15 U.S.C. 2682) directs EPA to promulgate regulations governing lead-based paint activities. Section 404 of TSCA (15 U.S.C. 2684) requires that any

State that seeks to administer and enforce the requirements established by the Agency under section 402 of TSCA must submit to the Administrator a request for authorization of such a program. The proposed rule originally provided a 90-day public comment period. In response to requests by interested parties to extend the public comment period by 90 days, EPA announced on July 22, 1998 (63 FR 39262) (FRL-6017-4) that it was extending the public comment period by 30 days, until October 1, 1998. The Agency did not grant the request for the full 90 days because, at the time, it felt that a 120-day comment period was adequate. EPA, however, continues to receive requests to extend the comment period. Given the complexity of the proposed rule and the number of requests that the Agency has and continues to receive, EPA now believes that an extension of the public comment period is warranted. The Agency, therefore, is extending the public comment period by 60 days, until November 30, 1998.

II. Public Record and Electronic Submissions

The official record for this rulemaking, as well as the public version, has been established for this rulemaking under docket control number OPPTS-62156B (including comments and data submitted electronically as described in this unit). A public version of this record, including printed, paper versions of electronic comments, which does not include any information claimed as CBI, is available for inspection from 12 noon to 4 p.m., Monday through Friday, excluding legal holidays. The official rulemaking record is located in the TSCA Nonconfidential Information Center, Rm. NE-B607, 401 M St., SW., Washington, DC.

Electronic comments can be sent directly to EPA at:

oppt.ncic@epamail.epa.gov

Electronic comments must be submitted as an ASCII file avoiding the use of special characters and any form of encryption. Comments and data will also be accepted on disks in WordPerfect 5.1/6.1 or ASCII file format. All comments and data in electronic form must be identified by the docket control number OPPTS-62156B. Electronic comments on this proposed rule may be filed online at many Federal Depository Libraries.

List of Subjects in 40 CFR Part 745

Environmental protection, Hazardous substances, Lead-based paint, Lead

poisoning, Reporting and recordkeeping requirements.

Dated: September 29, 1998.

William H. Sanders, III,

Director, Office of Pollution Prevention and Toxics.

[FR Doc. 98-26476 Filed 9-29-98; 2:28 pm]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Health Care Financing Administration

42 CFR Parts 416 and 488

[HCFA-1885-2N]

RIN 0938-AH81

Medicare Program; Update of Ratesetting Methodology, Payment Rates, Payment Policies, and the List of Covered Procedures for Ambulatory Surgical Centers Effective October 1, 1998; Reopening of Comment Period and Delay in Adoption of the Proposed Rule as Final

AGENCY: Health Care Financing Administration (HCFA), HHS.

ACTION: Notice of reopening of comment period for proposed rule and delay in adoption of provisions of the proposed rule as final.

SUMMARY: This notice reopens the comment period for a proposed rule affecting Medicare payments to ambulatory surgical centers (ASCs) that was originally published in the **Federal Register** on June 12, 1998 (63 FR 32290). This document gives notice of a delay in the adoption of the provisions of the June 12, 1998 ASC proposed rule as a final rule to be concurrent with the adoption as final of the hospital outpatient prospective payment system (PPS) that is the subject of a proposed rule published in the **Federal Register** on September 8, 1998 (63 FR 47551). In addition this document confirms that the current ASC payment rates that are effective for services furnished on or after October 1, 1998, will remain in effect until rebased ASC rates and the provisions of the June 12, 1998 ASC proposed rule are adopted as final to be concurrent with the adoption as final of the Medicare hospital PPS.

DATES: The comment period is reopened to 5 p.m. on November 9, 1998.

ADDRESSES: Mail written comments (one original and three copies) to the following address: Health Care Financing Administration, Department of Health and Human Services,

Attention: HCFA-1885-P, P.O. Box 26688, Baltimore, MD 21207-5178.

If you prefer, you may deliver your written comments (one original and three copies) to one of the following addresses: Room 443-G, Hubert H. Humphrey Building, 200 Independence Avenue, SW, Washington, DC 20201, or Room C5-09-26, Central Building, 7500 Security Boulevard, Baltimore, MD 21244-1850.

Because of staffing and resource limitations, we cannot accept comments by facsimile (FAX) transmission. In commenting, please refer to file code HCFA-1885-P. Comments received timely will be available for public inspection as they are received, generally beginning approximately 3 weeks after publication of a document, in Room 443-G of the Department's offices at 200 Independence Avenue, SW, Washington, DC, on Monday through Friday of each week from 8:30 a.m. to 5 p.m. (phone: (202) 690-7890).

For comments that relate to information collection requirements, mail a copy of comments to: Office of Information and Regulatory Affairs, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, Attn: Allison Herron Eydt, HCFA Desk Officer.

FOR FURTHER INFORMATION CONTACT: Joan H. Sanow (410) 786-5723.

SUPPLEMENTARY INFORMATION: On June 12, 1998, we issued a proposed rule in the **Federal Register** (63 FR 32290) that would—

- Update the criteria for determining which surgical procedures can be appropriately and safely performed in an ambulatory surgical center (ASC);
- Make additions to and deletions from the current list of Medicare covered ASC procedures based on the revised criteria;
- Rebase the ASC payment rates applying cost, charge, and utilization data collected by a 1994 survey of ASCs to a clinically coherent ambulatory payment classification (APC) system of grouping procedures;
- Refine the ratesetting methodology that was implemented by a final notice published on February 8, 1990 in the **Federal Register**;
- Require that ASC payment, coverage, and wage index updates be implemented annually on January 1, rather than having these updates occur randomly throughout the year;
- Reduce regulatory burden; and
- Make several technical policy changes.

The proposed rule would also implement requirements of section