

APPENDIX—REGULATORY REVIEW; MODIFIED REVOLVING TEN-YEAR SCHEDULE—Continued

16 CFR part	Topic	Year to review
251	Guide Concerning Use of the Word "Free" and Similar Representations.	2000
310	Telemarketing Sales Rule.	2000
228	Tire Advertising and Labeling Guides.	2001
255	Guides Concerning Use of Endorsements and Testimonials in Advertising.	2001
424	Retail Food Store Advertising and Marketing Practices Rule.	2001
433	Preservation of Consumers' Claims and Defenses Rule.	2001
801	Hart-Scott-Rodino Coverage Rules (Mergers).	2001
802	Hart-Scott-Rodino Exemption Rules (Mergers).	2001
803	Hart-Scott-Rodino Transmittal Rules (Mergers).	2001
306	Automotive Fuel Ratings, Certification and Posting Rule.	2003
435	Mail or Telephone Order Merchandise Rule.	2003
600	Statements of General Policy or Interpretations under the Fair Credit Reporting Act.	2003
18	Guides for the Nursery Industry.	2004
305	Appliance Labeling Rule.	2004
410	TV Picture Tube Size Rule.	2004
500	Regulations under Section 4 of the Fair Packaging and Labeling Act ("FPLA").	2004
501	Exemptions from Part 500 of the FPLA.	2004
502	Regulations under Section 5(c) of the FPLA.	2004
503	Statements of General Policy or Interpretations under the FPLA.	2004
14	Administrative Interpretations, General Policy Statements, and Enforcement Policy Statements.	2005

APPENDIX—REGULATORY REVIEW; MODIFIED REVOLVING TEN-YEAR SCHEDULE—Continued

16 CFR part	Topic	Year to review
309	Labeling Requirements for Alternative Fuels and Alternatively Fueled Vehicles.	2005
311	Test Procedures and Labeling Standards for Recycled Oil.	2005
429	Cooling Off Rule	2005
444	Credit Practices Rule	2005
455	Used Car Rule	2005
24	Guides for Select Leather and Imitation Leather Products.	2006
23	Guides for the Jewelry, Precious Metals, and Pewter Industries.	2007
601	Summary of Consumer Rights, Notice of User Responsibilities, and Notice of Furnisher Responsibilities under the Fair Credit Reporting Act.	2007
254	Guides for Private Vocational and Home Study Schools.	2008
260	Guides for the Use of Environmental Marketing Claims.	2008
300	Rules and Regulations under the Wool Products Labeling Act of 1939.	2008
301	Rules and Regulations under the Fur Products Labeling Act.	2008
303	Rules and Regulations under the Textile Fiber Products Identification Act.	2008
304	Rules and Regulations under the Hobby Protection Act.	2008
425	Rule Concerning the Use of Negative Option Plans.	2008

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DEPARTMENT OF THE TREASURY
 Internal Revenue Service

26 CFR Part 301
 [REG-121806-97]

RIN 1545-AV84

Disclosure of Return Information to the Bureau of the Census

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of **Federal Register**, the IRS is issuing temporary regulations relating to additions to, and deletions from, the list of items of information disclosed to the Bureau of the Census for use in certain statistical programs. The text of those temporary regulations also serves as the text of these proposed regulations.

DATES: Written and electronic comments and requests for a public hearing must be received by February 24, 1999.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG-121806-97), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-121806-97), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at: <http://www.irs.ustreas.gov/prod/tax-regs/comments.html>.

FOR FURTHER INFORMATION CONTACT: Jamie Bernstein, (202) 622-4570 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Under section 6103(j)(1) of the Internal Revenue Code, upon written request from the Secretary of Commerce, the Secretary is to furnish to the Bureau of the Census ("Bureau") tax return information that is prescribed by Treasury regulations for the purpose of structuring censuses and national economic accounts and conducting related statistical activities. Section 301.6103(j)(1)-1 of the regulations provides an itemized description of the return information authorized to be disclosed for this purpose. Periodically,

the disclosure regulations are amended to reflect the changing needs of the Bureau for data for its statutorily authorized statistical activities.

This document contains proposed amendments to the regulations authorizing Internal Revenue Service personnel to disclose additional items of return information that have been requested by the Secretary of Commerce, and to delete certain items of return information that are enumerated in the regulations but that the Secretary of Commerce has indicated are no longer needed.

The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. 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 electronic and written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed regulation and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing 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 Douglas Giblen, Office of the Associate Chief Counsel (International)(formerly of the Office of Assistant Chief Counsel (Disclosure Litigation)). 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 is amended by adding an entry in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * * Section 301.6103(j)(1)–1 also issued under 26 U.S.C. 6103(j)(1);* * *

Par. 2. Section 301.6103(j)(1)–1 is amended by:

- 1. Revising paragraphs (b)(3) and (b)(6)(i)(A).
- 2. Adding paragraph (b)(6)(iii).

The revisions and addition read as follows:

§ 301.6103(j)(1)–1 Disclosure of return information to officers and employees of the Department of Commerce for certain statistical purposes and related activities.

* * * * *
(b) * * *

(3) [The text of this proposed paragraph (b)(3) is the same as the text of § 301.6103(j)(1)–1T (b)(3) published elsewhere in this issue of the **Federal Register**.]

* * * * *
(6)(i) * * *

(A) [The text of this proposed paragraph (b)(6)(i)(A) is the same as the text of § 301.6103(j)(1)–T(b)(6)(i)(A) published elsewhere in this issue of the **Federal Register**.]

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(iii) [The text of this proposed paragraph (b)(6)(iii) is the same as the text of § 301.6103(j)(1)–1T(b)(6)(iii) published elsewhere in this issue of the **Federal Register**.]

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Robert E. Wenzel,
Deputy Commissioner of the Internal Revenue.

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 917

[KY–220–FOR]

Kentucky Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Proposed rule; public comment period and opportunity for public hearing.

SUMMARY: OSM is announcing receipt of a proposed amendment to the Kentucky regulatory program (Kentucky program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The proposed amendment consists of revisions to the Kentucky regulations pertaining to reclamation in lieu of cash payment of civil penalties. The amendment is intended to revise the Kentucky program as required by 30 CFR 917.16(c)(3).

DATES: If you submit written comments, they must be received by 4:00 p.m., [E.S.T.], February 24, 1999. If requested, a public hearing on the proposed amendment will be held on February 19, 1999. Requests to speak at the hearing must be received by 4:00 p.m., [E.S.T.], on February 9, 1999.

ADDRESSES: Mail or hand-deliver your written comments and requests to speak at the hearing to William J. Kovacic, Field Office Director, at the address listed below.

You may review copies of the Kentucky program, the proposed amendment, a listing of any scheduled public hearings, and all written comments received in response to this document at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the proposed amendment by contacting OSM's Lexington Field Office.

William J. Kovacic, Director, Lexington Field Office, Office of Surface Mining Reclamation and Enforcement, 2675 Regency Road, Lexington, Kentucky 40503. *Telephone:* (606) 233–2894. *E-Mail:* bkovacic@osmre.gov
Department of Surface Mining Reclamation and Enforcement, 2 Hudson Hollow Complex, Frankfort, Kentucky 40601. *Telephone:* (502) 564–6940.

FOR FURTHER INFORMATION CONTACT: William J. Kovacic, Director, Lexington Field Office, Telephone: (606) 233–2894.