

1. Revise the section heading.
- 1a. Paragraph (a) is amended as follows:
  - a. Remove the language “, other than a private foundation (as defined in paragraph (b)(2) of this section),” from the first sentence.
  - b. Remove the language “, other than a private foundation,” from the second sentence.
  - c. Remove the language “§§ 301.6104(d)-4 and 301.6104(d)-5” from the fourth sentence and add “§§ 301.6104(d)-2 and 301.6104(d)-3” in its place.
2. In paragraph (b) introductory text, remove the language “§§ 301.6104(d)-4 and 301.6104(d)-5” and add “§§ 301.6104(d)-2 and 301.6104(d)-3” in its place.
3. In paragraph (b)(1), add a sentence at the end of the paragraph.
4. In paragraph (b)(2), add the language “or a nonexempt charitable trust described in section 4947(a)(1) or a nonexempt private foundation subject to the information reporting requirements of section 6033 pursuant to section 6033(d)” at the end of the sentence.
5. In paragraph (b)(3)(iii)(B), remove the word “or” at the end of the paragraph.
6. Redesignate paragraph (b)(3)(iii)(C) as paragraph (b)(3)(iii)(D) and add a new paragraph (b)(3)(iii)(C).
7. In paragraph (b)(4)(i), remove the last two sentences and add three sentences in their place.
8. Paragraph (b)(4)(ii) is amended as follows:
  - a. Remove the language “, and the return of a private foundation” from the first sentence.
  - b. Revise the last sentence.
9. Revise paragraph (h).  
The revisions and additions read as follows:

**§ 301.6104(d)-1 Public inspection and distribution of applications for tax exemption and annual information returns of tax-exempt organizations.**

\* \* \* \* \*

(b) \* \* \*

(1) \* \* \* The term tax-exempt organization also includes any nonexempt charitable trust described in section 4947(a)(1) or nonexempt private foundation that is subject to the reporting requirements of section 6033 pursuant to section 6033(d).

\* \* \* \* \*

(3) \* \* \*

(iii) \* \* \*

(C) In the case of a tax-exempt organization other than a private foundation, the name and address of any contributor to the organization;

\* \* \* \* \*

(4) \* \* \* (i) \* \* \* Returns filed pursuant to section 6033 include Form 990, Return of Organization Exempt From Income Tax, Form 990-PF, Return of Private Foundation, or any other version of Form 990 (such as Forms 990-EZ or 990-BL, except Form 990-T) and Form 1065. Each copy of a return must include all information furnished to the Internal Revenue Service on the return, as well as all schedules, attachments and supporting documents. For example, in the case of a Form 990, the copy must include Schedule A of Form 990 (containing supplementary information on section 501(c)(3) organizations), and those parts of the return that show compensation paid to specific persons (currently, Part V of Form 990 and Parts I and II of Schedule A of Form 990).

(ii) \* \* \* In the case of a tax-exempt organization other than a private foundation, the term *annual information return* does not include the name and address of any contributor to the organization.

\* \* \* \* \*

(h) *Effective date*—(1) *In general.* For a tax-exempt organization, other than a private foundation, this section is applicable June 8, 1999. Except as provided in paragraph (h)(2) of this section, for a private foundation, this section is applicable beginning 60 days after these regulations are published as final regulations in the **Federal Register**.

(2) *Private foundation annual information returns.* This section applies to any private foundation return the due date for which (determined with regard to any extension of time for filing) is after the applicable date for private foundations specified in paragraph (h)(1) of this section.

**§ 301.6104(d)-4 [Redesignated as § 301.6104(d)-2]**

**Par. 7.** Section 301.6104(d)-4 is redesignated as § 301.6104(d)-2.

**Par. 8.** Newly designated § 301.6104(d)-2 is amended as follows:

1. In paragraph (a), remove the language “§ 301.6104(d)-3(a)” from each place it appears and add “§ 301.6104(d)-1(a)” in each place, respectively.
2. Revise paragraph (e).

The revision reads as follows:

**§ 301.6104(d)-2 Making applications and returns widely available.**

\* \* \* \* \*

(e) *Effective date.* For a tax-exempt organization, other than a private foundation, this section is applicable June 8, 1999. For a private foundation, this section is applicable beginning 60 days after these regulations are

published as final regulations in the **Federal Register**.

**§ 301.6104(d)-5 [Redesignated as § 301.6104(d)-3]**

**Par. 9.** Section 301.6104(d)-5 is redesignated as § 301.6104(d)-3.

**Par. 10.** Newly designated § 301.6104(d)-3 is amended as follows:

1. In paragraph (a), remove the language “§ 301.6104(d)-3(a)” and add “§ 301.6104(d)-1(a)” in its place.

2. Revise paragraph (g).

The revision reads as follows:

**§ 301.6104(d)-3 Tax-exempt organization subject to harassment campaign.**

\* \* \* \* \*

(g) *Effective date.* For a tax-exempt organization, other than a private foundation, this section is applicable June 8, 1999. For a private foundation, this section is applicable beginning 60 days after these regulations are published as final regulations in the **Federal Register**.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

[FR Doc. 99-20093 Filed 8-9-99; 8:45 am]

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**DEPARTMENT OF THE INTERIOR**

**Office of Surface Mining Reclamation and Enforcement**

**30 CFR Part 936**

[SPATS No. OK-020-FOR]

**Oklahoma Regulatory Program**

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

**ACTION:** Proposed rule; reopening and extension of public comment period on proposed amendment.

**SUMMARY:** OSM is announcing receipt of revisions to a previously proposed amendment to the Oklahoma regulatory program (Oklahoma program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The revisions concern burden of proof in civil penalty proceedings, petitions for review of proposed individual civil penalty assessment, verification of ownership or control application information, review of ownership or control and violation information, procedures for challenging ownership or control links shown in AVS, and standards for challenging ownership or control links and the status of violation. Oklahoma intends to revise its program to be consistent with the corresponding Federal regulations.

**DATES:** We will accept written comments until 4:00 p.m., c.s.t., August 25, 1999.

**ADDRESSES:** You should mail or hand deliver written comments to Michael C. Wolfrom, Director, Tulsa Field Office at the address listed below.

You may review copies of the Oklahoma program, the amendment, 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 amendment by contacting OSM's Tulsa Field Office.

Michael C. Wolfrom, Director, Tulsa Field Office, Office of Surface Mining, 5100 East Skelly Drive, Suite 470, Tulsa, Oklahoma 74135-6547, Telephone: (918) 581-6430.

Oklahoma Department of Mines, 4040 N. Lincoln Blvd., Suite 107, Oklahoma City, Oklahoma 73105, Telephone: (405) 521-3859.

**FOR FURTHER INFORMATION CONTACT:**

Michael C. Wolfrom, Director, Tulsa Field Office. Telephone: (918) 581-6430. Internet: mwolfrom@tokgw.osmre.gov.

**SUPPLEMENTARY INFORMATION:**

**I. Background on the Oklahoma Program**

On January 19, 1981, the Secretary of the Interior conditionally approved the Oklahoma program. You can find background information on the Oklahoma program, including the Secretary's findings, the disposition of comments, and the conditions of approval in the January 19, 1981, **Federal Register** (46 FR 4902). You can find later actions on the Oklahoma program at 30 CFR 936.15 and 936.16.

**II. Discussion of the Proposed Amendment**

By letter dated September 28, 1998 (Administrative Record No. OK-982), Oklahoma sent us an amendment to its program under SMCRA. Oklahoma sent the amendment in response to our letter dated January 6, 1994 (Administrative Record No. OK-977), that we sent to Oklahoma under 30 CFR 732.17(c). The amendment also included changes made at Oklahoma's own initiative. Oklahoma proposed to amend the Oklahoma Administrative Code.

We announced receipt of the proposed amendment in the October 20, 1998, **Federal Register** (63 FR 55979) and invited public comment on its adequacy. The public comment period ended November 19, 1998.

During our review of the amendment, we identified concerns relating to

460:2-8-8, Burden of Proof in Civil Penalty Proceedings; 460:2-8-9, Decision by Administrative Hearing Officer; 460:2-8-10, Petitions for Discretionary Review; 460:20-15-11, Verification of Ownership or Control Application Information; 460:20-15-12, Review of Ownership or Control and Violation Information; 460:20-15-13, Procedures for Challenging Ownership or Control Links Shown in AVS; and 460:20-15-14, Standards for Challenging Ownership or Control Links and the Status of Violations. We notified Oklahoma of the concerns by faxes dated December 3, 1998, and July 14, 1999 (Administrative Record Nos. OK-982.03 and OK-982.06, respectively). In letters dated June 23, 1999, and July 20, 1999 (Administrative Record Nos. OK-982.05 and OK-982.07, respectively), Oklahoma responded to our concerns by submitting the following revisions to the amendment:

*A. 460:2-8-8, Burden of Proof in Civil Penalty Proceedings*

In paragraph (a)(1) of this section, Oklahoma proposes to revise its reference to 45 O.S. 1981, Section 724 *et seq.*, referencing instead 45 O.S. 1981, Sections 775 through 780.

*B. 460:2-8-9, Decision by Administrative Hearing Officer*

In paragraph (a) of this section, Oklahoma proposes to revise its reference to 460:20-8-8, referencing instead 460:2-8-8.

*C. 460:2-8-10, Petitions for Discretionary Review*

In paragraph (g) of this section, Oklahoma proposes to revise its reference to 460:2-63-6, referencing instead 460:20-63-6.

*D. 460:20-15-11, Verification of Ownership or Control Application Information*

In paragraph (b) of this section, Oklahoma proposes to revise its reference to 460:20-23-3(c) through (d), referencing instead 460:20-23-2(3).

*E. 460:20-15-12, Review of Ownership or Control and Violation Information*

In paragraph (a) of this section, Oklahoma proposes to revise its reference to 460:20-15-11(b), referencing instead 460:20-15-11 in its entirety.

Also, in paragraph (a)(1) of this section, Oklahoma proposes to revise its reference to 460:20-23-3, referencing instead 460:20-23-2.

*F. 460:20-15-13, Procedures for Challenging Ownership or Control Links Shown in AVS*

Oklahoma proposes to remove the lead-in language at paragraph (a), as well the language at paragraph (a)(1), and re-designated paragraph (a)(2) as paragraph (a).

Oklahoma also proposes to revise the language at paragraph (b) to read as follows:

Challenge Basis. Any applicant or other person who wishes to challenge the status of a state violation, and who is eligible to do so under the provision of paragraphs (a) of this section, shall submit a written explanation of the basis for the challenge, along with any relevant evidentiary materials and supporting documents, to Oklahoma Department of Mines, 4040 N. Lincoln, Suite 107, Oklahoma City, OK 73105. ATTN: Director.

*G. 460:20-15-14, Standards for Challenging Ownership or Control Links and the Status of Violations*

At paragraph (c)(1)(B), Oklahoma proposes to revise the language to read as follows:

(B) That the facts relied upon by the Department to establish a presumption of ownership or control under the definition of "owned or controlled" or "owns or controls" in Section 460:20-15-2 of this Subchapter, do not or did not exist.

**III. Public Comment Procedures**

We are reopening the comment period on the proposed Oklahoma program amendment to provide the public an opportunity to reconsider the adequacy of the proposed amendment in light of the additional materials submitted. In accordance with the provisions of 30 CFR 732.17(h), we are seeking comments on whether the proposed amendment satisfies the applicable program approval criteria of 30 CFR 732.15. If we approve the amendment, it will become part of the Oklahoma program.

*Written Comments*

Your written comments should be specific and pertain only to the issues proposed in this rulemaking. You should explain the reason for any recommended change. In the final rulemaking, we will not necessarily consider or include in the Administrative Record comments received after the time indicated under **DATES** or at locations other than the Tulsa Field Office.

**IV. Procedural Determinations**

*Executive Order 12866*

The Office of Management and Budget (OMB) exempts this rule from review

under Executive Order 12866 (Regulatory Planning and Review).

#### *Executive Order 12988*

The Department of the Interior has conducted the reviews required by section 3 of Executive Order 12988 (Civil Justice Reform) and has determined that, to the extent allowed by law, this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State regulatory programs and program amendments since each program is drafted and published by a specific State, not by OSM. Under sections 503 and 505 of SMCRA (30 U.S.C. 1253 and 1255) and 30 CFR 730.11, 732.15, and 732.17(h)(10), decisions on State regulatory programs and program amendments must be based solely on a determination of whether the submittal is consistent with SMCRA and its implementing Federal regulations and whether the other requirements of 30 CFR Parts 730, 731, and 732 have been met.

#### *National Environmental Policy Act*

This rule does not require an environmental impact statement since section 702(d) of SMCRA (30 U.S.C. 1292(d)) provides that agency decisions on State regulatory program provisions do not constitute major Federal actions within the meaning of section 102(2)(C) of the National Environmental Policy Act (42 U.S.C. 4332(2)(C)).

#### *Paperwork Reduction Act*

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 *et seq.*).

#### *Regulatory Flexibility Act*

The Department of the Interior has determined that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). The State submittal which is the subject of this rule is based upon corresponding Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. Therefore, this rule will ensure that existing requirements previously published by OSM will be implemented by the State. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the

data and assumptions for the corresponding Federal regulations.

#### *Unfunded Mandates*

OSM has determined and certifies under the Unfunded Mandates Reform Act (2 U.S.C. 1502 *et seq.*) that this rule will not impose a cost of \$100 million or more in any given year on local, state, or tribal governments or private entities.

#### **List of Subjects in 30 CFR Part 936**

Intergovernmental relations, Surface mining, Underground mining.

Dated: August 3, 1999.

#### **Charles Sandberg,**

*Acting Regional Director, Mid-Continent Regional Coordinating Center.*

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## **ENVIRONMENTAL PROTECTION AGENCY**

### **40 CFR Part 147**

[FRL-6415-6]

#### **State of Alabama; Underground Injection Control (UIC) Program; Notice of Rescheduled Public Hearing and Extension of Comment Period on Withdrawal of Alabama's Class II UIC Program**

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

**ACTION:** Notice of rescheduled public hearing and extension of public comment period on withdrawal.

**SUMMARY:** EPA announces a rescheduled public hearing and extension of the public comment period regarding withdrawal of Alabama's Class II Underground Injection Control (UIC) Program from the State Oil and Gas Board of Alabama on the grounds that it does not regulate as "underground injection," hydraulic fracturing associated with coalbed methane gas production. This program is currently approved by EPA under section 1425 of the Safe Drinking Water Act (SDWA), as amended. This action is being taken in accordance with paragraph 2(a) of the Writ of Mandamus issued on February 18, 1999, by the U. S. Court of Appeals for the Eleventh Circuit and in accordance with Federal regulations for withdrawal of State programs.

**DATES:** The rescheduled public hearing will be held Thursday, September 9, 1999, at 4:00 p.m. Central Standard Time (CST) to discuss withdrawal of the Alabama Class II UIC Program due to its failure to regulate hydraulic fracturing associated with coalbed methane gas

production and EPA's proposed rule seeking such withdrawal. Registration for the hearing will begin at 3 p.m.. Written comments on EPA's proposed rule withdrawing approval of the Alabama Class II UIC Program on the grounds that it does not regulate as "underground injection" hydraulic fracturing associated with coalbed methane gas production must be received by the close of business Thursday, September 16, 1999.

**ADDRESSES:** The rescheduled public hearing will be held at the University of Alabama in the Sellers Auditorium of the Bryant Conference Center, 240 Bryant Drive, Tuscaloosa, Alabama 35401. Those interested should contact the Bryant Conference Center at (205) 348-8751 for directions. Persons wishing to comment upon or object to any aspects of this proposed withdrawal action of Alabama's Section 1425 approved Class II Program are invited to submit oral or written comments at the September 9th, 1999, public hearing or submit written comments by September 16, 1999, to the Ground Water/Drinking Water Branch, Ground Water & UIC Section, United States Environmental Protection Agency, Region 4, Sam Nunn Atlanta Federal Center, 61 Forsyth Street, SW., Atlanta, GA 30303-8960, Attention: Mr. Larry Cole. Copies of documents regarding this action are available between 8:30 a.m. and 4 p.m. Monday through Friday at the following locations for inspection and copying: Environmental Protection Agency, Region 4, 9th Floor Library, Sam Nunn Atlanta Federal Center, 61 Forsyth Street, SW., Atlanta, GA 30303-8960, PH: (404) 562-8190; and the State Oil & Gas Board of Alabama, 420 Hackberry Lane, Tuscaloosa, AL 35489-9780, PH: (205) 349-2852.

**FOR FURTHER INFORMATION CONTACT:** Mr. Larry Cole at (404) 562-9474 or at the following address: Environmental Protection Agency, Water Management Division, Ground Water/Drinking Water Branch, Ground Water & UIC Section, Sam Nunn Atlanta Federal Center, 61 Forsyth Street, SW, Atlanta, GA 30303-8960.

#### **SUPPLEMENTARY INFORMATION:**

##### **I. Background Information**

This public hearing is a reschedule of the public hearing held on July 28th at 5:30 pm in the Tuscaloosa Public Library, 1801 River Road, Tuscaloosa, Alabama 35401, announced in the **Federal Register**/Vol. 64, No. 98/Friday, May 21, 1999, Pages 27744-27747. The July 28th hearing was canceled prior to its conclusion by the Tuscaloosa Fire Marshal. With this notice we are also