

APPENDIX A TO PART 11—FEE
SCHEDULE FOR FY 2004—Continued

State/County	Rate per acre
Park Teton Weston	
All other zones	6.16

¹Note: Broomfield County created November 2001 from parts of Adams, Boulder, Jefferson and Weld Counties.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 301, and 602

[TD 9096]

RIN 1545-BC53

Installment Payments

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Removal of final regulations.

SUMMARY: This document removes regulation §§ 1.6152-1 and 301.6152-1 relating to installment payments made pursuant to section 6152 of the Internal Revenue Code. These regulations are obsolete because section 6152 was repealed for tax years beginning after December 31, 1986. The removal of these regulations will not affect taxpayers.

DATES: The removal of these regulations is effective December 3, 2003.

FOR FURTHER INFORMATION CONTACT: Janice R. Feldman, (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION

Background and Explanation of Provisions

This document removes one section from the Income Tax Regulations (26 CFR part 1) and one section from the Procedure and Administration Regulations (26 CFR part 301) relating to installment payments made pursuant to section 6152 of the Internal Revenue Code. Section 6152, prior to its repeal in 1986, generally permitted a decedent's estate to pay income taxes in four equal installments, with the fourth installment due on or before 9 months after the date prescribed for the payment of the tax. Section 6152 was repealed by section 1404(c)(1) of the Tax Reform Act of 1986, (Pub. L. 99-514, 100 Stat. 2714), applicable to taxable years beginning after December 31, 1986. The repeal of

section 6152 has rendered §§ 1.6152-1 and 301.6152-1 obsolete.

Section 1.6152-1 was added by TD 6364, published in the **Federal Register** for November 26, 1960 (25 FR 12138). Section 1.6152-1 was amended by TD 6914 (32 FR 3819) and by TD 7953 (49 FR 19643). Section 1.6152-1, as amended, provides that corporations (relevant only with respect to provisions in regulation 6152 repealed in 1982) and estates of decedents may elect to pay income taxes in installments.

Section 301.6152-1 was added by TD 6498 (25 FR 10154) published in the **Federal Register** for October 25, 1960. Section 301.6152-1 provides that the regulations relating to the installment payments of income taxes are found at § 1.6152-1.

Effect on Other Documents

The final regulation § 1.6152-1 published in the **Federal Register** for May 9, 1984 (49 FR 19643) and the final regulation § 301.6152-1 published in the **Federal Register** for October 25, 1960 (25 FR 10154) are removed as of December 3, 2003.

Special Analyses

It has been determined that the removal of these regulations is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. Because this rule merely removes regulatory provisions made obsolete by statute, prior notice and comment and a delayed effective date are unnecessary and contrary to the public interest. 5 U.S.C. 553(b)(B) and (d). Because no notice of proposed rulemaking is required, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply.

Drafting Information

The principal author of the removals of these regulations is Janice R. Feldman of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division).

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 301

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

26 CFR Part 602

Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

■ Accordingly, 26 CFR parts 1, 301, and 602 are amended as follows:

PART 1—INCOME TAXES

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

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

§ 1.6152-1 [Removed]

■ Par. 2. Section 1.6152-1 is removed.

PART 301—PROCEDURE AND ADMINISTRATION

■ Par. 3. The authority citation for part 301 continues to read in part as follows:

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

§ 301.6152-1 [Removed]

■ Par. 4. Section 301.6152-1 is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ Par. 5. The authority citation for part 602 continues to read as follows:

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

§ 602.101 [Amended]

■ Par. 6. In § 602.101, paragraph (b) is amended by removing the entry for 1.6152-1 from the table.

Approved: November 19, 2003.

Robert E. Wenzel,

Deputy Commissioner for Services and Enforcement.

Pamela F. Olson,

Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF AGRICULTURE

Forest Service

36 CFR Part 242

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

50 CFR Part 100

Subsistence Management Regulations for Public Lands in Alaska, Subpart D; Seasonal Adjustments—Units 9(D), 10 and 24

AGENCIES: Forest Service, USDA; Fish and Wildlife Service, Interior.

ACTION: Seasonal adjustments.

SUMMARY: This provides notice of the Federal Subsistence Board's management actions to provide for a subsistence harvest opportunity for caribou in Units 9(D) and 10 (Unimak Island) and to protect a declining moose population in Unit 24. These actions provide an exception to the Subsistence Management Regulations for Public Lands in Alaska, published in the **Federal Register** on June 27, 2003. Those regulations established seasons, harvest limits, methods, and means relating to the taking of wildlife for subsistence uses during the 2003 regulatory year.

DATES: The Unit 9(D) and 10 (Unimak Island) action is effective October 29, 2003, through March 31, 2004. The Unit 24 action is effective November 3, 2003, through December 31, 2003.

FOR FURTHER INFORMATION CONTACT: Thomas H. Boyd, Office of Subsistence Management, U.S. Fish and Wildlife Service, telephone (907) 786-3888. For questions specific to National Forest System lands, contact Steve Kessler, Subsistence Program Manager, USDA—Forest Service, Alaska Region, telephone (907) 786-3592.

SUPPLEMENTARY INFORMATION:

Background

Title VIII of the Alaska National Interest Lands Conservation Act (ANILCA) (16 U.S.C. 3111-3126) requires that the Secretary of the Interior and the Secretary of Agriculture (Secretaries) implement a joint program to grant a preference for subsistence uses of fish and wildlife resources on public lands in Alaska, unless the State of Alaska enacts and implements laws of general applicability that are consistent with ANILCA and that provide for the subsistence definition, preference, and participation specified in Sections 803, 804, and 805 of ANILCA. In December 1989, the Alaska Supreme Court ruled that the rural preference in the State subsistence statute violated the Alaska Constitution and, therefore, negated State compliance with ANILCA.

The Department of the Interior and the Department of Agriculture (Departments) assumed, on July 1, 1990, responsibility for implementation of Title VIII of ANILCA on public lands. The Departments administer Title VIII through regulations at Title 50, Part 100 and title 36, part 242 of the Code of Federal Regulations (CFR). Consistent with subparts A, B, and C of these regulations, as revised January 8, 1999, (64 FR 1276), the Departments established a Federal Subsistence Board to administer the Federal Subsistence

Management Program. The Board's composition includes a Chair appointed by the Secretary of the Interior with concurrence of the Secretary of Agriculture; the Alaska Regional Director, U.S. Fish and Wildlife Service; the Alaska Regional Director, National Park Service; the Alaska State Director, Bureau of Land Management; the Alaska Regional Director, Bureau of Indian Affairs; and the Alaska Regional Forester, USDA Forest Service. Through the Board, these agencies participate in the development of regulations for Subparts A, B, and C, which establish the program structure and determine which Alaska residents are eligible to take specific species for subsistence uses, and the annual Subpart D regulations, which establish seasons, harvest limits, and methods and means for subsistence take of species in specific areas. Subpart D regulations for the 2003 hunting seasons, harvest limits, and methods and means were published on June 27, 2003, (68 FR 38464).

Because this rule relates to public lands managed by an agency or agencies in both the Departments of Agriculture and the Interior, identical closures and adjustments would apply to 36 CFR part 242 and 50 CFR part 100.

The Alaska Department of Fish and Game (ADF&G), under the direction of the Alaska Board of Game (BOG) and the Board of Fisheries (BOF), manages sport, commercial, personal use, and State subsistence harvest on all lands and waters throughout Alaska. However, on Federal lands and waters, the Federal Subsistence Board implements a subsistence priority for rural residents as provided by Title VIII of ANILCA. In providing this priority, the Federal Board may, when necessary, preempt State harvest regulations for fish or wildlife on Federal lands and waters.

These adjustments are necessary because of the need to provide additional subsistence opportunity for harvest of a rapidly expanding caribou population in Units 9(D) and 10 (Unimak Island) and to enhance productivity of a declining moose population in a portion of Unit 24. These actions are authorized and in accordance with 50 CFR 100.19(d-e) and 36 CFR 242.19(d-e).

Units 9(D) and 10 (Unimak Island)—Caribou

The caribou population has increased in both units and has reached and/or exceeded the upper level population objectives specified in the management plan. Increasing both the fall and winter harvest limits will provide additional

harvest opportunities for subsistence users. Increasing the Federal subsistence harvest limits for caribou hunting on Federal public lands in Units 9(D) and 10 (Unimak Island) should help to stabilize the current population in line with the carrying capacity of the habitat for this herd. A previous Board action had modified the limits for the fall season. In this action the Federal Subsistence Board increased the harvest limit for caribou in Unit 9(D) from 1 to 2 and from 2 to 4 for Unit 10 (Unimak Island) for the November 15–March 31 caribou season.

Unit 24—Moose

Based on an analysis of results from trend surveys conducted in areas in Unit 24, ongoing population declines are somewhat uniform throughout the Koyukuk River drainage. Based on results from trend surveys conducted in portions of Unit 24 between 1985 and 1999, there have been significant declines in productivity and yearling bull recruitment.

These declines continue and have been documented through results from surveys conducted from 2000 through 2002. Results from limited 2003 surveys were similar, indicating that overall productivity has not increased. Current Federal regulations provide opportunity to harvest bull moose in the affected area August 1 through December 31. While increased cow harvest levels have provided additional opportunity and have served to stabilize moose populations in past years, prolonged harvest at the current levels will likely contribute to further declines in productivity and recruitment. As current management objectives prescribe more conservative yields than allowed for through current regulatory provisions, regulatory changes are needed to decrease the total cow harvest and to maintain productivity and recruitment. The Board had previously closed Unit 21(D) and Unit 24 outside of the Gates of the Arctic National Park to antlerless harvest during the fall season. This Board action shortens the antlerless moose season in Unit 24—that portion that includes the John River drainage within the Gates of the Arctic National Park. The existing season and harvest limit for the affected area is 1 moose during August 1 through December 31. This action prohibits the harvest of antlerless moose within the affected area November 3–December 31. ADF&G has executed an Emergency Order for a similar closure of the State antlerless moose season on private lands within the John and Alatna River drainages of Unit 24 consistent with the Management Plan, which calls for

additional regulatory restrictions on antlerless moose harvest in response to the ongoing population declines.

The Board finds that additional public notice and comment requirements under the Administrative Procedure Act (APA) for these adjustments are impracticable, unnecessary, and contrary to the public interest. Lack of appropriate and immediate measures could seriously affect the continued viability of wildlife populations, adversely impact subsistence opportunities for rural Alaskans, and would generally fail to serve the overall public interest. Therefore, the Board finds good cause pursuant to 5 U.S.C. 553(b)(3)(B) to waive additional public notice and comment procedures prior to implementation of these actions and pursuant to 5 U.S.C. 553(d)(3) to make this rule effective as indicated in the **DATES** section.

Conformance With Statutory and Regulatory Authorities

National Environmental Policy Act Compliance

A Final Environmental Impact Statement (FEIS) was published on February 28, 1992, and a Record of Decision on Subsistence Management for Federal Public Lands in Alaska (ROD) was signed April 6, 1992. The final rule for Subsistence Management Regulations for Public Lands in Alaska, Subparts A, B, and C (57 FR 22940–22964, published May 29, 1992) implemented the Federal Subsistence Management Program and included a framework for an annual cycle for subsistence hunting and fishing regulations. A final rule that redefined the jurisdiction of the Federal Subsistence Management Program to include waters subject to the subsistence priority was published on January 8, 1999, (64 FR 1276.)

Compliance With Section 810 of ANILCA

The intent of all Federal subsistence regulations is to accord subsistence uses of fish and wildlife on public lands a priority over the taking of fish and wildlife on such lands for other purposes, unless restriction is necessary to conserve healthy fish and wildlife populations. A Section 810 analysis was completed as part of the FEIS process. The final Section 810 analysis determination appeared in the April 6, 1992, ROD which concluded that the Federal Subsistence Management Program, under Alternative IV with an annual process for setting hunting and fishing regulations, may have some local impacts on subsistence uses, but the

program is not likely to significantly restrict subsistence uses.

Paperwork Reduction Act

The adjustment and emergency closures do not contain information collection requirements subject to Office of Management and Budget (OMB) approval under the Paperwork Reduction Act of 1995.

Other Requirements

The adjustments have been exempted from OMB review under Executive Order 12866.

The Regulatory Flexibility Act of 1980 (5 U.S.C. 601 *et seq.*) requires preparation of flexibility analyses for rules that will have a significant effect on a substantial number of small entities, which include small businesses, organizations, or governmental jurisdictions. The exact number of businesses and the amount of trade that will result from this Federal land-related activity is unknown. The aggregate effect is an insignificant economic effect (both positive and negative) on a small number of small entities supporting subsistence activities, such as firearm, ammunition, and gasoline dealers. The number of small entities affected is unknown; but, the effects will be seasonally and geographically-limited in nature and will likely not be significant. The Departments certify that the adjustments will not have a significant economic effect on a substantial number of small entities within the meaning of the Regulatory Flexibility Act. Under the Small Business Regulatory Enforcement Fairness Act (5 U.S.C. 801 *et seq.*), this rule is not a major rule. It does not have an effect on the economy of \$100 million or more, will not cause a major increase in costs or prices for consumers, and does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises.

Title VIII of ANILCA requires the Secretaries to administer a subsistence preference on public lands. The scope of this program is limited by definition to certain public lands. Likewise, the adjustments have no potential takings of private property implications as defined by Executive Order 12630.

The Service has determined and certifies pursuant to the Unfunded Mandates Reform Act, 2 U.S.C. 1502 *et seq.*, that the adjustments will not impose a cost of \$100 million or more in any given year on local or State governments or private entities. The implementation is by Federal agencies,

and no cost is involved to any State or local entities or Tribal governments.

The Service has determined that the adjustments meet the applicable standards provided in Sections 3(a) and 3(b)(2) of Executive Order 12988, regarding civil justice reform.

In accordance with Executive Order 13132, the adjustments do not have sufficient federalism implications to warrant the preparation of a Federalism Assessment. Title VIII of ANILCA precludes the State from exercising subsistence management authority over fish and wildlife resources on Federal lands.

In accordance with the President's memorandum of April 29, 1994, "Government-to-Government Relations with Native American Tribal Governments" (59 FR 22951), Executive Order 13175, and 512 DM 2, we have evaluated possible effects on Federally recognized Indian tribes and have determined that there are no effects. The Bureau of Indian Affairs is a participating agency in this rulemaking.

On May 18, 2001, the President issued Executive Order 13211 on regulations that significantly affect energy supply, distribution, or use. This Executive Order requires agencies to prepare Statements of Energy Effects when undertaking certain actions. As these actions are not expected to significantly affect energy supply, distribution, or use, they are not significant energy actions and no Statement of Energy Effects is required.

Drafting Information

William Knauer drafted this document under the guidance of Thomas H. Boyd, of the Office of Subsistence Management, Alaska Regional Office, U.S. Fish and Wildlife Service, Anchorage, Alaska. Taylor Brelsford, Alaska State Office, Bureau of Land Management; Greg Bos, Alaska Regional Office, U.S. Fish and Wildlife Service; Sandy Rabinowitch, Alaska Regional Office, National Park Service; Warren Eastland, Alaska Regional Office, Bureau of Indian Affairs; and Steve Kessler, USDA-Forest Service, provided additional guidance.

Authority: 16 U.S.C. 3, 472, 551, 668dd, 3101–3126; 18 U.S.C. 3551–3586; 43 U.S.C. 1733.

Dated: November 12, 2003.

Thomas H. Boyd,
Acting Chair, Federal Subsistence Board.

Dated: November 12, 2003.

Steve Kessler,
Subsistence Program Leader, USDA—Forest Service.

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