

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 301**

[IA-10-95]

RIN 1545-AT23

**Methods of Signing**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the signing of returns, statements, or other documents. The text of those temporary regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

**DATES:** Written comments must be received by October 19, 1995. Outlines of topics to be discussed at the public hearing scheduled for November 2, 1995, must be received by October 12, 1995.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:T:R (IA-10-95), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (IA-10-95), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. The public hearing will be held in the Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Celia Gabrysh (202) 622-4940; concerning submissions and the hearing, Christine Vasquez, (202) 622-7190 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 6695 and the Procedure and Administration Regulations (26 CFR part 301) relating to section 6061. The temporary regulations relate to signing returns, statements, or other documents.

The text of those temporary regulations also serves as the text of these proposed regulations. The

preamble to the temporary regulations explains the temporary 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) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and therefore, a Regulatory Flexibility Analysis is not required. 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 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) that are submitted timely to the IRS. All comments will be available for public inspection and copying.

A public hearing has been scheduled for November 2, 1995, at 10 am in the Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Because of access restrictions, visitors will not be admitted beyond the Internal Revenue Building lobby more than 15 minutes before the hearing starts.

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons that wish to present oral comments at the hearing must submit written comments by October 19, 1995 and submit an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by October 12, 1995.

A period of 10 minutes will be allotted to each person for making comments.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

**Drafting Information**

The principal author of these regulations is Celia Gabrysh, Office of Assistant Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

**List of Subjects***26 CFR Part 1*

Income taxes, Reporting and recordkeeping requirements.

*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 parts 1 and 301 are proposed to be amended as follows:

**PART 1—[AMENDED]**

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

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

**Par. 2.** In § 1.6695-1, the first sentence of paragraph (b)(1) is revised to read as follows:

**§ 1.6695-1 Other assessable penalties with respect to the preparation of income tax returns for other persons.**

[The text of the proposed amendment to paragraph (b)(1) is the same as the text of § 1.6695-1T(b) published elsewhere in this issue of the **Federal Register**].

**PART 301—[AMENDED]**

**Par. 3.** 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 301.6061-1 also issued under 26 U.S.C. 6061.

**Par. 4.** Section 301.6061-1 is amended as follows:

1. The text in § 301.6061-1 is designated as paragraph (a) and a heading is added.

2. Paragraphs (b) and (c) are added. The additions read as follows:

**§ 301.6061-1 Signing of returns and other documents.**

(a) *In general.* \* \* \*

[The text of proposed paragraphs (b) and (c) is the same as the text of § 301.6061-1T (b) and (c) published elsewhere in this issue of the **Federal Register**].

**Margaret Milner Richardson,**

*Commissioner of Internal Revenue.*

[FR Doc. 95-18054 Filed 7-20-95; 8:45 am]

BILLING CODE 4830-01-U

**DEPARTMENT OF THE INTERIOR****Office of Surface Mining Reclamation and Enforcement****30 CFR Part 931****New Mexico Regulatory Program**

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

**ACTION:** Withdrawal of proposed amendment.

**SUMMARY:** OSM is announcing the withdrawal of a proposed amendment to the New Mexico regulatory program (hereinafter, the "New Mexico program") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The amendment consisted of revisions to and additions of rules pertaining to definitions, designation of lands unsuitable for surface coal mining, permit application information, minimum requirements for reclamation and operation plans in permit applications, review and approval or denial of permit applications and permit conditions, performance standards for coal exploration, and performance standards for surface coal mining operations.

**DATES:** This withdrawal is effective July 21, 1995.

**FOR FURTHER INFORMATION CONTACT:** Arthur W. Abbs, Acting Director, Albuquerque Field Office, Telephone: (505) 766-1486.

**SUPPLEMENTARY INFORMATION:** By letter dated April 13, 1995, New Mexico submitted a proposed amendment to its program (administrative record No. NM-739) pursuant to SMCRA (30 U.S.C. 1201 *et seq.*). New Mexico submitted the proposed amendment in response to the program amendment requirements at 30 CFR 931.16 (c), (d), and (f) through (s) (56 FR 67520, December 31, 1991, and 58 FR 65907, December 17, 1993) and at its own initiative. The provisions of the New Mexico rules that New Mexico proposed to revise were: Coal Surface Mining Commission (CSMC) Rule 80-1-5, definitions; CSMC rule 80-1-4-15, designation of lands unsuitable for surface coal mining; CSMC Rule 80-1-7-14, permit application information; CSMC Rule 80-1-9-39, minimum requirements for reclamation and operation plans in permit applications; CSMC Rules 80-1-11-17, 80-1-11-19, 80-1-11-20, and 80-1-11-29, review of and approval or denial of permit applications and permit conditions; CSMC Rule 80-1-19-15, performance standards for coal exploration; and CSMC Rules 80-1-20-41 and 49, 80-1-

20-82, 80-1-20-89, 80-1-20-93, 80-1-20-97, 80-1-20-116 and 117, 80-1-20-124, and 80-1-20-150, performance standards for surface coal mining operations.

OSM announced receipt of the proposed amendment in the May 5, 1995 **Federal Register** (60 FR 22332), provided an opportunity for a public hearing or meeting on its substantive adequacy, and invited public comment on its adequacy (administrative record No. NM-741). Because no one requested a public hearing or meeting, none was held. The public comment period ended on June 5, 1995.

During its review of the amendment, OSM identified concerns related to several provisions of New Mexico's proposed rules. OSM notified New Mexico of these concerns by letter dated June 22, 1995 (administrative record No. NM-747).

In response to OSM's concerns, New Mexico, by letter dated July 6, 1995, requested that the proposed amendment be withdrawn (administrative record No. NM-752). New Mexico indicated that its program requires that substantial rule revisions be reviewed and approved by the CSMC at a public hearing prior to submission to OSM. New Mexico stated that it would resubmit the amendment at a later date for approval as part of the New Mexico program after revisions have been approved by the CSMC.

Therefore, the proposed amendment announced in the May 5, 1995, publication of the **Federal Register** is withdrawn.

**List of Subjects in 30 CFR Part 331**

Intergovernmental relations, Surface mining, Underground mining.

Dated: July 14, 1995.

**Russell F. Price,**

*Acting Regional Director, Western Regional Coordinating Center.*

[FR Doc. 95-17987 Filed 7-20-95; 8:45 am]

BILLING CODE 4310-05-M

**FEDERAL COMMUNICATIONS COMMISSION****47 CFR Part 73**

[MM Docket No. 94-100, RM-8509; RM-8549; RM-8550]

**Radio Broadcasting Services; Okmulgee, Nowata, Pawhuska, Bartlesville, Bixby, Oklahoma, Rogers, AR**

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule, order to show cause.

**SUMMARY:** The Commission requests comments on an Order to Show Cause issued to KRIG, Inc. as to why its license for Station KRIG, Nowata, Oklahoma, should not be modified to specify operation on Channel 285A.

**DATES:** Comments must be filed on or before August 31, 1995.

**ADDRESSES:** Federal Communications Commission, Washington, DC 20554.

**FOR FURTHER INFORMATION CONTACT:** Leslie K. Shapiro, Mass Media Bureau, (202) 418-2180.

**SUPPLEMENTARY INFORMATION:** This is a synopsis of the Commission's *Order to Show Cause*, MM Docket No. 94-100, adopted July 6, 1995, and released July 17, 1995. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Reference Center (Room 239), 1919 M Street, NW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractor, International Transcription Services, Inc., (202) 857-3800, 2100 M Street, NW., Suite 140, Washington, DC 20037.

Provisions of the Regulatory Flexibility Act of 1980 do not apply to this proceeding.

Members of the public should note that from the time a Notice of Proposed Rule Making is issued until the matter is no longer subject to Commission consideration or court review, all *ex parte* contacts are prohibited in Commission proceedings, such as this one, which involve channel allotments. See 47 CFR 1.1204(b) for rules governing permissible *ex parte* contacts.

For information regarding proper filing procedures for comments, see 47 CFR 1.415 and 1.420.

**List of Subjects in 47 CFR Part 73**

Radio broadcasting.

Federal Communications Commission.

**John A Karousos,**

*Chief, Allocations Branch, Policy and Rules Division, Mass Media Bureau.*

[FR Doc. 95-17964 Filed 7-20-95; 8:45 am]

BILLING CODE 6712-01-F

**47 CFR Part 73**

[MM Docket No. 95-109, RM-8665]

**Radio Broadcasting Services; Coolidge and Gilbert, AZ**

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule.