

(a) *Different types of IRAs*—(1) *IRA*. Sections 408(a) and (b), respectively, describe an individual retirement account and an individual retirement annuity. The term IRA means an IRA described in either section 408(a) or (b), including each IRA described in paragraphs (a)(2) through (5) of this A-1. However, the term IRA does not include an education IRA described in section 530.

(2) *Traditional IRA*. The term traditional IRA means an individual retirement account or individual retirement annuity described in section 408(a) or (b), respectively. This term includes a SEP IRA but does not include a SIMPLE IRA or a Roth IRA.

(3) *SEP IRA*. Section 408(k) describes a simplified employee pension (SEP) as an employer-sponsored plan under which an employer can make contributions to IRAs established for its employees. The term SEP IRA means an IRA that receives contributions made under a SEP. The term SEP includes a salary reduction SEP (SARSEP) described in section 408(k)(6).

(4) *SIMPLE IRA*. Section 408(p) describes a SIMPLE IRA Plan as an employer-sponsored plan under which an employer can make contributions to SIMPLE IRAs established for its employees. The term SIMPLE IRA means an IRA to which the only contributions that can be made are contributions under a SIMPLE IRA Plan or rollovers or transfers from another SIMPLE IRA.

(5) *Roth IRA*. The term Roth IRA means an IRA that meets the requirements of section 408A.

(b) *Other defined terms or phrases*—(1) *4-year spread*. The term 4-year spread is described in § 1.408A-4 A-8.

(2) *Conversion*. The term conversion means a transaction satisfying the requirements of § 1.408A-4 A-1.

(3) *Conversion amount or conversion contribution*. The term conversion amount or conversion contribution is the amount of a distribution and contribution with respect to which a conversion described in § 1.408A-4 A-1 is made.

(4) *Modified AGI*. The term modified AGI is defined in § 1.408A-3 A-5.

(5) *Recharacterization*. The term recharacterization means a transaction described in § 1.408A-5 A-1.

(6) *Recharacterized amount or recharacterized contribution*. The term recharacterized amount or recharacterized contribution means an amount or contribution treated as contributed to an IRA other than the one to which it was originally contributed pursuant to a recharacterization described in § 1.408A-5 A-1.

(7) *Taxable conversion amount*. The term taxable conversion amount means the portion of a conversion amount includible in income on account of a conversion, determined under the rules of section 408(d)(1) and (2).

(8) *Tax-free transfer*. The term tax-free transfer means a tax-free rollover described in section 402(c), 402(e)(6), 403(a)(4), 403(a)(5), 403(b)(8), 403(b)(10) or 408(d)(3), or a tax-free trustee-to-trustee transfer.

(9) *Treat an IRA as his or her own*. The phrase treat an IRA as his or her own means to treat an IRA of a surviving spouse for which one is the beneficiary as his or her own IRA after the death of the IRA owner in accordance with the terms of the IRA instrument or in the manner provided in the regulations under section 408(a)(6) or (b)(3).

(10) *Trustee*. The term trustee includes a custodian or issuer (in the case of an annuity) of an IRA (except where the context clearly indicates otherwise).

#### § 1.408A-9 Effective date.

Q-1. To what taxable years do §§ 1.408A-1 through 1.408A-8 apply?

A-1 Sections 1.408A-1 through 1.408A-8 apply to taxable years beginning on or after January 1, 1998.

**Michael P. Dolan,**

*Deputy Commissioner of Internal Revenue.*

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## DEPARTMENT OF THE INTERIOR

### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Parts 707 and 874

RIN 1029-AB89

#### Abandoned Mine Land (AML) Reclamation Program; Enhancing AML Reclamation

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

**ACTION:** Proposed rule, reopening and extension of comment period.

**SUMMARY:** The Office of Surface Mining Reclamation and Enforcement (OSM) is again reopening and extending the comment period for the proposed rule, Enhancing AML Reclamation, published on June 25, 1998 (63 FR 34768). The prior extension of the comment period closed on August 11, 1998. It is being reopened and extended for 15 days.

**DATES:** *Written comments:* We will accept written comments on the

proposed rule until 5 p.m., Eastern time, on September 18, 1998.

**ADDRESSES:** If you wish to comment, you may mail or hand deliver comments to the Office of Surface Mining Reclamation and Enforcement, Administrative Record, Room 101, 1951 Constitution Avenue, NW, Washington, DC 20240. Comments submitted on the proposed rule are available for inspection at this address. You may also comment via the Internet to OSM's Administrative Record at: [osmrules@osmre.gov](mailto:osmrules@osmre.gov).

**FOR FURTHER INFORMATION CONTACT:** D.J. Growitz, Office of Surface Mining Reclamation and Enforcement, U.S. Department of the Interior, 1951 Constitution Avenue, NW, Washington, DC 20240; Telephone: 202-208-2634. E-Mail: [dgrowitz@osmre.gov](mailto:dgrowitz@osmre.gov).

**SUPPLEMENTARY INFORMATION:** OSM is reopening and extending the public comment period on the proposed rule, Enhancing AML Reclamation, published in the **Federal Register** on June 25, 1998 (63 FR 34768), in order to accept two comments which were submitted after the close of the comment period. Anyone wishing to examine the comments submitted on the proposed rule may do so at the location listed under **ADDRESSES**.

In the proposed rule, OSM is proposing revisions regarding the financing of Abandoned Mine Land reclamation (AML) projects that involve the incidental extraction of coal. Projections of receipts to the AML fund through the year 2004, when the authority to collect fees will expire, strongly indicate that there will be insufficient money to address all problems currently listed in the Abandoned Mine Land Inventory System. Given these limited AML reclamation resources, OSM is seeking an innovative way for AML agencies, working with contractors, to maximize available funds to increase AML reclamation.

The first revision would amend the definition of *government-financed construction* to allow less than 50 percent government funding when the construction is an approved AML project under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The existing definition requires a minimum government contribution of 50 percent to exempt government-financed construction from regulation under SMCRA.

The second revision would add a new section which would require specific consultations and concurrences with the Title V regulatory authority for AML construction projects receiving less than

50 percent government financing. These consultations and concurrences are intended to ensure the appropriateness of the project being undertaken as a Title IV AML project and not under the Title V regulatory program.

Dated: August 31, 1998.

**Mary Josie Blanchard,**

*Assistant Director, Program Support.*

[FR Doc. 98-23757 Filed 9-2-98; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 51

[FRL-6154-9; Docket No A-95-38]

#### Notice of Availability of Additional Information Related to Proposed Regional Haze Regulations; Solicitation of Comments

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

**ACTION:** Notice of availability.

**SUMMARY:** On July 31, 1997, EPA published proposed revisions to State implementation plan (SIP) requirements to address regional haze visibility impairment in the Nation's most treasured national parks and wilderness areas. The public comment period on those regulations closed on December 5, 1997. The purpose of this notice is to provide the public with an opportunity to comment on two specific issues for which additional information became available after the close of the comment period. The EPA is not reopening the comment period for any other issues related to the proposed regional haze rule.

The first issue relates to the Grand Canyon Visibility Transport Commission (Commission) and specific recommendations provided in a recent letter from the Western Governors' Association (WGA). The second issue relates to recent transportation legislation, Pub. L. 105-178, the Transportation Equity Act for the 21st Century (TEA-21), which affects the timeframe for implementation of the regional haze program. The EPA is making this information available for comment now so that any public comments on these two issues may be considered before publication of the final rule.

**DATES:** Written comments must be received by October 5, 1998.

**ADDRESSES:** Information related to the proposed regional haze rule is available in EPA's Air and Radiation Docket and Information Center, docket number A-

95-38. The docket is located at the following address: EPA Air and Radiation Docket and Information Center; 401 M Street SW; Room M-1500 (Mail Code 6102); Washington, DC 20460; Attention: Docket Number A-95-38. The docket is available for public inspection and copying between 8:30 a.m. and 3:30 p.m., Monday through Friday. A reasonable fee may be charged for copying.

Three additional items related to this notice of availability can be obtained from docket number A-95-38: the June 29, 1998 letter from the WGA (signed by Governor Michael Leavitt of Utah) (item VIII-G-76), the draft translation of the WGA's recommendations into regulatory language by EPA (item VIII-I-02), and a copy of the TEA-21 legislation provisions affecting the regional haze program (item VIII-I-01). The above documents may also be downloaded from the Internet at: <http://www.epa.gov/ttn/oarpg/t1sn.html>.

Comments on today's notice and the materials referenced herein should be submitted (in duplicate if possible) to the address listed above. Comments may also be submitted to EPA by electronic mail at the following address: A-and-R-Docket@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 also will be accepted on computer disk in WordPerfect 5.1 format or ASCII file format. All comments and data in electronic form must be identified by the docket number A-95-38. Electronic comments on this notice also may be filed online at many Federal Depository Libraries.

**FOR FURTHER INFORMATION CONTACT:** Rich Damberg (telephone 919-541-5592), Mail Drop 15, EPA, Air Quality Strategies and Standards Division, Research Triangle Park, North Carolina, 27711. Internet address: [damberg.rich@epa.gov](mailto:damberg.rich@epa.gov).

**SUPPLEMENTARY INFORMATION:** We are providing the public with the opportunity to comment on additional information related to the regional haze rule proposed on July 31, 1997. We are requesting comment only on these two issues, and we are not reopening the comment period on any other issues related to the proposal.

#### I. Letter From the Western Governors' Association

In the notice of proposed rulemaking for the regional haze program, we discussed extensively the June 1996 report from the Grand Canyon Visibility Transport Commission,

*Recommendations for Improving Western Vistas*, 62 FR 41138, 41141-41143 (July 31, 1997). The EPA highlighted the key recommendations developed by the Commission in a number of areas, including those recommendations regarding stationary sources, mobile sources, and prescribed fire. In concluding this section of the notice we stated that EPA \* \* \* seeks public comment on the manner it has proposed to address the Commission's recommendations in this rulemaking, and EPA requests alternative suggestions for addressing the recommendations." (62 FR 41143).

On June 29, 1998, we received a letter from Governor Leavitt of Utah, on behalf of the WGA, that specifically addresses how EPA should treat the Commission's recommendations within the national rule. The WGA developed the letter in conjunction with several stakeholders involved in the Commission. The EPA was not a part of this process. In his cover letter, Governor Leavitt specifically requested that EPA reopen the public comment period for 30 days.

A key element of the WGA's recommendations is the proposal that if the States in the Commission's transport region provide an acceptable "Annex" to EPA in 2000 outlining interim milestones for regional SO<sub>2</sub> reductions, then SIPs meeting the overall package of recommended elements would assure reasonable progress and meet the basic SIP requirements set forth under section 169A of the Clean Air Act (CAA) (including a long-term strategy, best available retrofit technology, and other measures as necessary). Given the detailed nature of these new comments, and the fact that they were developed with broad input, EPA is fulfilling Governor Leavitt's request to reopen the comment period for the proposed rule. The EPA requests comments on all aspects of the WGA letter, particularly on whether these recommendations assure reasonable progress under the CAA and on how we should use this new information in preparing our final rule.

In addition to the letter from the WGA, we are also providing, for illustrative purposes, draft regulatory text that attempts to translate the WGA recommendations into regulatory language. The regulatory language, as drafted, would add a new section 51.309 to the regional haze regulation. By providing this translation of the WGA letter into draft regulatory text, EPA is providing the public with an example of how these recommendations could be implemented under the SIP process. The WGA believes its recommendations will assure reasonable progress under