

SCHEDULE A - STATEMENT OF NET TAX LIABILITY DURING TAX PERIOD			
SEIMONTHLY DEPOSITORS		OTHER DEPOSITORS	
DEPOSIT PERIOD (a)	NET TAX LIABILITY (b)	DEPOSIT PERIOD (c)	NET TAX LIABILITY (d)
25. FIRST MONTH: Day 1 through day 15 Day 16 through last day	\$ _____ \$ _____	25. FIRST MONTH: Day 1 through last day	\$ _____
26. SECOND MONTH: Day 1 through day 15 Day 16 through last day	\$ _____ \$ _____	26. SECOND MONTH: Day 1 through last day	\$ _____
27. THIRD MONTH: Day 1 through day 15 Day 16 through last day	\$ _____ \$ _____	27. THIRD MONTH: Day 1 through last day	\$ _____
28. TOTAL OF COLUMN (b)	\$ _____	28. TOTAL OF COLUMN (d)	\$ _____

## SCHEDULE B - EXPLANATION OF INCREASING ADJUSTMENTS

EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
29.	\$ _____	\$ _____	\$ _____
30.			
31.			
32. TOTALS OF COLUMNS (b), (c) and (d)	\$ _____	\$ _____	\$ _____
33. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (line 32, col. (b) plus cols. (c) and (d))			\$ _____

## SCHEDULE C - EXPLANATION OF DECREASING ADJUSTMENTS

EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS	
	(b) TAX	(c) INTEREST
34.	\$ _____	\$ _____
35.		
36.		
37. TOTALS OF COLUMNS (b) and (c)	\$ _____	\$ _____
38. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (line 37, col. (b) plus col. (c))		\$ _____

## CERTIFICATION

The tax in schedule C for overpayments under 26 U.S.C. Sections 6416(b)(1), (2), (3) and (5), shown on this tax return: (1) has not been included in the price of the article with respect to which it was imposed nor collected from a vendee for which the taxpayer has identified the nature of evidence available to establish this fact or (2) has been repaid to the ultimate purchaser of the article by me.

The tax in schedule C for overpayments under 26 U.S.C. Section 6416 (b)(1) for certain price readjustments, section 6416 (b)(2) for certain sales, sales or return of a taxable article or section 6416 (b)(3) on tax-paid articles used for further manufacture: (1) has not been included in the price of the article with respect to which it was imposed nor collected from a vendee for which the taxpayer has identified the nature of evidence available to establish this fact; (2) has been repaid to the ultimate vendor of the article; or (3) was included in the price of the article, and I will submit, upon request of the district director, the written evidence of the ultimate vendor to the allowance of the credit.

The tax in schedule C for overpayments under 26 U.S.C. Section 6416(b)(5) for return of installment accounts has been repaid or credited to the purchaser upon return of the account to me pursuant to the original sales agreement of the account.

Under penalties of perjury I declare that I have examined this return (including any accompanying explanations, statements, schedules and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

39. DATE	40. SIGNATURE	41. TITLE
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ATF F 5300.26 ( )

**DEPARTMENT OF LABOR****Mine Safety and Health Administration****30 CFR Chapter I****Review of Existing Regulations**

**AGENCY:** Mine Safety and Health Administration, Labor.

**ACTION:** Notice.

**SUMMARY:** MSHA is conducting a comprehensive review of its existing safety and health regulations. The Agency invites mine operators, miners, manufacturers, and other interested parties to identify regulations that are unnecessary or need to be updated. MSHA specifically requests help in identifying obsolete requirements and conflicting or duplicate provisions.

**DATES:** Submit written comments on or before May 1, 1995.

**ADDRESSES:** Send written comments to the Mine Safety and Health Administration, Office of Standards, Regulations, and Variances, Room 631, 4015 Wilson Boulevard, Arlington, Virginia 22203. Commenters are encouraged to send comments on a computer disk along with their original comments in hard copy.

**FOR FURTHER INFORMATION CONTACT:** Patricia W. Silvey, Director, Office of Standards, Regulations, and Variances, MSHA, phone 703-235-1910.

**SUPPLEMENTARY INFORMATION:** MSHA is conducting a comprehensive review of all its existing regulations which are in chapter I of title 30 of the Code of Federal Regulations. The primary purpose of this review is to improve the effectiveness of the Agency's existing safety and health regulations, without reducing the protection provided to miners. This review is consistent with the goals of Executive Order 12866, the Regulatory Flexibility Act, the Paperwork Reduction Act, and the Federal Mine Safety and Health Act of 1977. It also is consistent with the President's government-wide regulatory reform efforts to reduce overly burdensome and paperwork intensive requirements where possible.

In reviewing its existing regulations, MSHA is evaluating each standard to determine if it is unnecessary, inaccurate, or outdated. For example, the Agency has identified equipment approval regulations under which no applications have been received in many years. MSHA also is evaluating whether there are standards which duplicate, are inconsistent with, or conflict with other MSHA or Federal requirements. For example, MSHA is considering combining the safety and

health standards for surface and underground metal and nonmetal mines into a single part to eliminate unnecessary repetition.

MSHA considers timely public participation to be an integral part of any process to improve the effectiveness of its safety and health regulations. The Agency, therefore, urges the mining community and other interested parties to submit their suggestions for improving the Agency's existing regulations.

Dated: March 31, 1995.

**J. Davitt McAtee,**

*Assistant Secretary for Mine Safety and Health.*

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**DEPARTMENT OF THE INTERIOR****Office of Surface Mining Reclamation and Enforcement****30 CFR Part 901 and 924****Alabama and Mississippi Regulatory Programs**

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

**ACTION:** Announcement of public comment period and opportunity for public hearing.

**SUMMARY:** OSM is requesting public comment that would be considered in deciding how to implement in Alabama and Mississippi underground coal mine subsidence control and water replacement provisions of the Surface Mining Control and Reclamation Act of 1977 (SMCRA), the implementing Federal regulations, and/or the counterpart State provisions. Recent amendments to SMCRA and the implementing Federal regulations require that underground coal mining operations conducted after October 24, 1992, promptly repair or compensate for subsidence-caused material damage to noncommercial buildings and to occupied dwellings and related structures. These provisions also require such operations to promptly replace drinking, domestic, and residential water supplies that have been adversely affected by underground coal mining.

OSM must decide if the Alabama and Mississippi's regulatory programs (hereinafter referred to as the "Alabama program" and "Mississippi program") currently have adequate counterpart provisions in place to promptly implement the recent amendments to SMCRA and the Federal regulations.

After consultation with Alabama and Mississippi and consideration of public comments, OSM will decide whether initial enforcement in Alabama and Mississippi will be accomplished through the State program amendment process or by State enforcement, by interim direct OSM enforcement, or by joint State and OSM enforcement.

**DATES:** Written comments must be received by 4:00 p.m., C.S.T. on April 30, 1995. If requested, OSM will hold a public hearing on April 25, 1995, concerning how the underground coal mine subsidence control and water replacement provisions of SMCRA and the implementing Federal regulations, or the counterpart State provisions, should be implemented in Alabama and Mississippi. Requests to speak at the hearing must be received by 4:00 p.m., C.S.T. on April 15, 1995.

**ADDRESSES:** Written comments and requests to speak at the hearing should be mailed or hand-delivered to Jesse Jackson, Jr., Director, Birmingham Field Office at the address listed below. Office of Surface Mining, 135 Gemini Circle, Suite 215, Birmingham, Alabama 35209.

Copies of the applicable parts of the Alabama and Mississippi programs, SMCRA, the implementing Federal regulations, information provided by Alabama and Mississippi concerning their authority to implement State counterparts to SMCRA and the implementing Federal regulations, a listing of any scheduled public hearings, and all written comments received in response to this document will be available for public review at the address listed below during normal business hours, Monday through Friday, excluding holidays. Jesse Jackson, Jr., Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Birmingham, Alabama 35209, Telephone: (205) 290-7282.

**FOR FURTHER INFORMATION CONTACT:** Jesse Jackson, Jr., Director, Birmingham Field Office, Telephone: (205) 290-7282.

**SUPPLEMENTARY INFORMATION:****I. Background****A. The Energy Policy Act**

Section 2504 of the Energy Policy Act of 1992, Pub. L. 102-486, 106 Stat. 2776 (1992) added new section 720 to SMCRA. Section 720(a)(1) requires that all underground coal mining operations promptly repair or compensate for subsidence-caused material damage to noncommercial buildings and to occupied residential dwellings and related structures. Repair of damage