DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1
[T.D. 7636]
Contributions to Pension, Profit-Sharing, etc., Plans on Behalf of Self-Employed Individuals and Shareholders-Employees; Correction
AGENCY: Internal Revenue Service, Treasury.
ACTION: Correcting amendment.
SUMMARY: This document contains a correction to the final regulations (T.D. 7636), which were published in the Federal Register Friday, August 10, 1979 (44 FR 47046), relating to contributions to pension, profit-sharing, etc., plans on behalf of self-employed individuals and shareholder-employees.
EFFECTIVE DATE: May 2, 1995.
FOR FURTHER INFORMATION CONTACT: Brant Goldwyn (202) 622-6090, (not a toll-free call).
SUPPLEMENTARY INFORMATION:
Background
The final regulations that are the subject of this correction clarify the applicability of the $100,000 limitation of section 401(a)(17) to certain plans maintained by an aggregated employer group.
Need for Correction
As published, T.D. 7636 contains an error which may prove to be misleading and is in need of clarification.
List of Subjects in 26 CFR Part 1
Income taxes, Reporting and recordkeeping requirements.
Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:
PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953


§ 1.401(e)–5 [Corrected]
Par. 2. The first sentence of § 1.401(e)–5 (a)(1) is amended by removing the “(1)” following the paragraph heading “(a) General rules—(1) General rule.”
Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

DEPARTMENT OF THE INTERIOR
Office of Surface Mining Reclamation and Enforcement
30 CFR Part 944
Utah Regulatory Program
AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.
ACTION: Final rule; approval of amendment.
SUMMARY: OSM is approving a proposed amendment to the Utah regulatory program (hereinafter referred to as the “Utah program”) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). Utah proposed revisions to its civil penalty rules with the intent of making them consistent with recently promulgated revisions to the Utah Coal Reclamation Act of 1979.
EFFECTIVE DATE: May 2, 1995.
FOR FURTHER INFORMATION CONTACT: Thomas E. Ehret, Telephone: (505) 766-1486.
SUPPLEMENTARY INFORMATION:
I. Background on the Utah Program
On January 21, 1981, the Secretary of the Interior conditionally approved the Utah program. General background information on the Utah program, including the Secretary’s findings, the disposition of comments, and the conditions of approval of the Utah program can be found in the January 21, 1981, Federal Register (46 FR 5899). Subsequent actions concerning Utah’s program and program amendments can be found at 30 CFR 944.15, 944.16, and 944.30.
II. Submission of Proposed Amendment
By letter dated February 10, 1995, Utah submitted a proposed amendment to its program (administrative record No. UT–1019) pursuant to SMCRA (30 U.S.C. 1201 et seq.). Utah requested an opportunity to testify.
UTAH ADMINISTRATIVE RULES (UCA) 645-401-120, 410, 430, 721, 810, 830, and 910, concerning civil penalties, and Utah Admin. R. 645–402–120, 420, and 422, concerning individual civil penalties. Utah did so with the intent of making them consistent with recently promulgated revisions to the Utah Coal Reclamation Act of 1979 (UCA 40–10 et seq.).
OSM announced receipt of the proposed amendment in the February 27, 1995, Federal Register (60 FR 10531; administrative record No. UT–1029) and in the same document opened the public comment period and provided an opportunity for a public hearing on the substantive adequacy of the proposed amendment. The public comment period closed on March 29, 1995. The public hearing, scheduled for March 24, 1995, was not held because no one requested an opportunity to testify.
III. Director’s Findings
As discussed below, the Director, in accordance with SMCRA and 30 CFR 732.15 and 732.17, finds that the proposed Utah program amendment submitted by Utah on February 10, 1995, is no less effective than the corresponding Federal regulations. Thus, the Director approves the proposed amendment.
1. Nonsubstantive Revision to Utah’s Rules
Utah proposed a revision to previously-approved Utah Admin. R. 645–401–430, concerning assessment of violations and unabated violations, that is nonsubstantive in nature and consists of the addition of the acronym “UCA” prior to referenced provisions of Utah’s statute.
Because the proposed revision to this previously-approved rule is nonsubstantive in nature, the Director finds that the proposed revision to Utah Admin. R. 645–401–430 is no less effective than the corresponding Federal regulation at 30 CFR 845.15(b)(2). The Director approves this proposed revision.
2. Substantive Revisions to Utah’s Rules That Are Substantively Identical to the Corresponding Provisions of the Federal Regulations
Utah proposed revisions to the following rules that are substantive in nature and contain language that is substantively identical to the requirements of the corresponding Federal regulations (listed in parentheses). The rules include revisions that transfer power for assessing civil penalties from the Board of Oil, Gas, and Mining (Board) to the Division of Oil, Gas, and Mining (Division). These rule revisions

BILLING CODE 4910-13-M
implement previously approved statutory revisions at UCA 40–10–20 (1)(a) and (3)(a) that had the same effect (see finding No. 4, 59 FR 49185, 49187, September 27, 1994).

Utah Admin. R. 645–401–120, (30 CFR 845.11), concerning information on civil penalties;

Utah Admin. R. 645–401–410 (30 CFR 845.15(a)), concerning assessments of separate violations for each day;

Utah Admin. R. 645–401–721, 645–401–723.100, and 645–401–742 (30 CFR 845.18(b)(1), 845.18(b)(3)(i), and 845.18(d)(2)), concerning procedures for informal assessment conferences;

Utah Admin. R. 645–401–810 (30 CFR 845.19(a)), concerning requests for formal hearings; and

Utah Admin. R. 645–402–420 and 645–402–422 (30 CFR 846.17(b) and 846.17(b)(2)), concerning procedures for assessment of individual civil penalties.

Because these proposed revisions of the Utah rules are substantially identical to the corresponding provisions of the Federal regulations, the Director finds that they are no less effective than the Federal regulations. The Director approves these proposed rules.

3. Utah Admin. R. 645–401–830, Formal Review of the Violation Fact or the Civil Penalty

Utah proposed to revise Utah Admin. R. 645–401–830 to specify that formal review of the violation fact or penalty will be conducted by the Board under the provisions of the “procedural rules of the Board (R641 Rules).” The “procedural rules of the Board (R641 Rules)” are entitled “Rules of Practice and Procedure of the Utah Board of Oil, Gas and Mining.”

The corresponding Federal regulations at 30 CFR 845.19(a) state that the person charged with the violation may contest the fact of a violation or the proposed penalty for a violation by submitting, among other things, a petition to the Office of Hearings and Appeals. The procedural requirements that apply to these appeals are included in the Federal program at 43 CFR 4.1150 through 4.1171.

Utah’s proposed reference to its “procedural rules of the Board (R641 Rules)” in proposed Utah Admin. R. 645–401–830 corresponds to the general reference in the Federal regulation at 30 CFR 845.19(a) to the Office of Hearings and Appeals. OSM previously approved, in Utah’s original program, Utah’s procedural requirements at Utah Admin. R. Part 461, the “Rules of Practice and Procedure of the Utah Board of Oil, Gas and Mining.” (see finding No. 4(g), 46 FR 5899, 5910, January 21, 1981).

On this basis, the Director finds that the proposed revision to Utah Admin. R. 645–401–830 is no less effective than the Federal regulations at 845.19(a) and approves it.

4. Utah Admin. R. 645–401–910, Final Civil Penalty Assessment and Payment of Penalty

Utah proposed to revise Utah Admin. R. 645–401–910 to require that, if the permittee fails to request a hearing as provided in Utah Admin. R. 645–401–810, the proposed civil penalty assessment will become final order of the Division, rather than the Board.

Utah also proposed revising Utah Admin. R. 645–401–910 to require that the penalty assessed will become due and payable upon expiration of the time allowed to request a hearing and “upon the Division fulfilling its responsibilities under UCA 40–10–20(3)(e)” Utah proposed to add the quoted language as part of this amendment.

The counterpart Federal regulation at 30 CFR 845.20(a) requires that if the person to whom a notice of violation or cessation order is issued fails to request a hearing as provided for in 30 CFR 845.19, the proposed assessment shall become a final order of the Secretary and the penalty assessed shall become due and payable upon expiration of the time allowed to request a hearing.

The Federal regulation at 30 CFR 845.20(a) differs from proposed Utah Admin. R. 645–401–910 only in that (1) it addresses the final order of the Secretary of the Interior and (2) it does not reference section 518(b) of SMCRA which is substantively identical to the Utah’s referenced statutory provision at UCA 40–10–20(3)(e).

Utah’s referenced statutory provision at UCA 40–10–20(3)(e) provides that, if the person charged with a violation fails to avail himself of the opportunity for a public hearing, a civil penalty shall be assessed by the Division after it has (1) determined that a violation did occur, (2) determined the amount of the penalty that is warranted, and (3) issued an order requiring that the penalty be paid. These provisions of Utah’s statute are implemented in Utah Admin. R. 645–401–730, which states that the assessment conference officer will promptly serve the permittee with a notice of his or her action (i.e., an assessment notice) and will include a worksheet if the penalty has been lowered or raised from the original assessment.

Proposed Utah Admin. R. 645–401–910 therefore requires that, if the permittee fails to request a hearing as provided in Utah Admin. R. 645–401–810, the proposed civil penalty assessment (i.e., the assessment notice required in Utah Admin. R. 645–401–730) will become a final order of the Division.

The Director finds that proposed Utah Admin. R. 645–401–910 is no less effective than the Federal regulation at 30 CFR 845.20(a) and approves it.


Utah proposed to revise Utah Admin. R. 645–402–120 to require that a Division-appointed, rather than a Board-appointed, assessment officer will assess individual civil penalties.

Proposed Utah Admin. R. 645–402–120 has no direct counterpart in the Federal regulations. However, the generally corresponding Federal regulation at 30 CFR 846.1 establishes the scope of OSM’s individual civil penalty regulations when it states that 30 CFR Part 846 covers the assessment of individual civil penalties under section 518(f) of SMCRA.

Utah’s statutory provision which corresponds to, and is substantively identical to, section 518(f) of SMCRA is UCA 40–10–20(6). As discussed in finding No. 2 above, OSM previously approved Utah’s statutory provisions at UCA 40–10–20 that transferred power for assessment of civil penalties from the Board to the Division. It naturally follows that Utah also has the discretion to select the same State entity to be responsible for assessments of individual civil penalties.

On this basis, the Director finds that proposed Utah Admin. R. 645–402–120 is consistent with its statute as well as the Federal regulation at 30 CFR 846.1. Therefore, the Director approves proposed Utah Admin. R. 645–402–120.

IV. Summary and Disposition of Comments

Following are summaries of all substantive comments on the proposed amendment that were received by OSM, and OSM’s responses to them.

1. Public Comments

OSM invited public comments on the proposed amendment, but none were received.

2. Federal Agency Comments

Pursuant to 732.17(h)(11)(i), OSM solicited comments on the proposed amendment from various Federal agencies with an actual or potential interest in the Utah program.
The U.S. Bureau of Mines responded on March 3, 1995, by telephone conversation, that it had no comments on the proposed amendment (administrative record No. UT-1028).

The U.S. Army Corps of Engineers responded on March 14, 1995, that the changes to the Utah program were satisfactory (administrative record No. UT-1032).

The U.S. Mine Safety and Health Administration (MSHA) responded on April 3, 1995, that no conflict could be found between the amendment and current MSHA regulations (administrative record No. UT-1040).

3. Environmental Protection Agency (EPA) Concurrence and Comments

Pursuant to 30 CFR 732.17(h)(11)(ii), OSM is required to solicit the written concurrence of EPA with respect to those provisions of the proposed program amendment that relate to air or water quality standards promulgated under the authority of the Clean Air Act (42 U.S.C. 7401 et seq.), or the Clean Water Act (33 U.S.C. 1251 et seq.). None of the revisions that Utah proposed to make in its amendment pertain to air or water quality standards. Therefore, OSM did not request EPA’s concurrence.

Pursuant to 30 CFR 732.17(h)(11)(ii), OSM solicited comments on the proposed amendment from EPA (administrative record No. UT-1021). EPA responded on March 3, 1995, that it had no comments on the proposed amendment and did not believe that there would be any impacts to water quality standards promulgated under the Clean Water Act (administrative record No. UT-1031).

4. State Historic Preservation Officer (SHPO)

Pursuant to 30 CFR 732.17(h)(4), OSM solicited comments on the proposed amendment from the SHPO (administrative record No. UT-1021). The SHPO did not respond to OSM’s request.

V. Director’s Decision

Based on the above findings, the Director approves the proposed amendment as submitted by Utah on February 10, 1995.


The Director approves the rules as proposed by Utah with the provision that they be fully promulgated in identical form to the rules submitted to and reviewed by OSM and the public. The Federal regulations at 30 CFR part 944, codifying decisions concerning the Utah program, are being amended to implement this decision. This final rule is being made effective immediately to expedite the State program amendment process and to encourage States to bring their programs into conformity with the Federal standards without undue delay. Consistency of State and Federal standards is required by SMCRA.

VI. Procedural Determinations

1. Executive Order 12866

This rule is exempted from review by the Office of Management and Budget (OMB) under Executive Order 12866 (Regulatory Planning and Review).

2. Executive Order 12778

The Department of the Interior has conducted the reviews required by section 2 of Executive Order 12778 (Civil Justice Reform) and has determined that 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 such program is drafted and promulgated by a specific State, not by OSM. Under sections 503 and 505 or SMCRA (30 U.S.C. 1253 and 1255) and the Federal regulations at 30 CFR 730.11, 732.15, and 732.17(h)(10), decisions on proposed State regulatory programs and program amendments submitted by the States 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.

3. National Environmental Policy Act

No environmental impact statement is required for this rule since section 102(2)(C) of the National Environmental Policy Act (42 U.S.C. 4332(2)(C)).

4. 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.).

5. 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 submission that is the subject of this rule is based upon counterpart 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. Accordingly, this rule will ensure that existing requirements previously promulgated 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 counterpart Federal regulations.

List of Subjects in 30 CFR Part 944

Intergovernmental relations, Surface mining, Underground mining.


Peter A. Rutledge,
Acting Assistant Director, Western Support Center.

For the reasons set out in the preamble, title 30, Chapter VII, subchapter T of the Code of Federal Regulations is amended as set forth below:

PART 944—UTAH

1. The authority citation for part 944 continues to read as follows:

Authority: 30 U.S.C. 1201 et seq.

2. Section 944.15 is amended by adding paragraph (dd) to read as follows:

§944.15 Approval of amendments to the State regulatory program.

* * * * *

(dd) Revisions to the following Utah Administrative Rules, as submitted to OSM on February 10, 1995, are approved effective May 2, 1995.
DEPARTMENT OF COMMERCE
Patent and Trademark Office
37 CFR Parts 1 and 10

[Docket No. 950403086-0506-01]

RIN 0651-AA72


AGENCY: Patent and Trademark Office, Commerce.

ACTION: Final rule.

SUMMARY: The Patent and Trademark Office (Office) is amending the rules of practice relating to applications filed under the Patent Cooperation Treaty (PCT) in accordance with revised regulations under the PCT. The changes will result in a procedure whereby international applications improperly filed with the United States Receiving Office (RO/US) will, for a fee, be forwarded for processing to the International Bureau as Receiving Office.

EFFECTIVE DATE: June 1, 1995.

FOR FURTHER INFORMATION CONTACT: Charles Pearson at (703) 308-6515.

SUPPLEMENTARY INFORMATION: In a Notice of Proposed Rulemaking published in the Federal Register at 59 FR 33707 (June 30, 1994) and in the Patent and Trademark Office Official Gazette at 1164 Off. Gaz. Pat. Office 77 (July 26, 1994), the Office proposed to amend several rules of practice in patent cases. Recent changes to the PCT Regulations include the addition of a new section (PCT Rule 19.4) which provides for transmittal of an international application to the International Bureau, acting in its capacity as Receiving Office, in certain instances. Under the regulations currently in effect, at least one applicant is required, on filing the international application in the United States, to be a resident or national of the United States.

The practice under the revised PCT Regulations permits an international application filed with the United States Receiving Office to be forwarded to the International Bureau for processing in its capacity as Receiving Office, to avoid the loss of a filing date. The Receiving Office of the International Bureau will consider the international application to be received as of the date accorded by the United States Receiving Office. This practice will avoid the loss of a filing date in those instances where the United States Receiving Office is not competent to act, but where the international application is filed by an applicant who is a national or resident of a PCT Contracting State. Where questions arise regarding residence and nationality, e.g., where residence and nationality are not clearly set forth, the application will be forwarded to the International Bureau as Receiving Office. If all applicants are indicated to be residents and nationals of non-PCT Contracting States, PCT Rule 19.4 does not apply and the application is denied an international filing date.

Section 1.321(c)(6) is added to reflect that the United States Receiving Office, where it is not a competent Receiving Office under PCT Rule 19.1 or 19.2, could transmit the international application to the International Bureau for processing in its capacity as a Receiving Office.

Section 1.421(a) is amended to clarify that applications filed by applicants who are not residents or nationals of the United States, but who are residents or nationals of a PCT Contracting State or who indicate no residence or nationality, will, upon timely payment of the proper fee, be forwarded to the International Bureau for processing in its capacity as a Receiving Office.

Section 1.445(a)(5) is added to establish a fee equivalent to the transmittal fee in paragraph (a)(1) of this section for transmittal of an international application to the International Bureau for processing in its capacity as a Receiving Office.

Section 10.9 is amended to add a new provision consistent with PCT Rule 20.1, clarifying that an attorney or agent having the right to practice before the International Bureau when acting as Receiving Office may represent the applicant before the U.S. International Searching Authority or the U.S. International Preliminary Examining Authority. An individual who has the right to practice before the International Bureau when acting as Receiving Office, and who is not registered under § 10.6, may not prosecute patent applications in the national stage in the Office.