

economic impact on a substantial number of small entities. Therefore, under the Regulatory Flexibility Act, no further analysis is required.

**VIII. References**

The following references have been placed on display in the Dockets Management Branch (address above) and may be seen by interested persons between 9 a.m. and 4 p.m., Monday through Friday.

- (1) Letter from Dykstra, Gary, to Wayne H. Matelski, dated July 11, 1995.
- (2) Brenda Derby, Consumer Studies Branch, Division of Market Studies, memo to file, June 20, 1994.
- (3) U.S. Department of Agriculture and Department of Health and Human Services (DHHS), "Nutrition and Your Health: Dietary Guidelines for Americans," 3d ed., U.S.

Government Printing Office, Washington, DC, 1990.

(4) DHHS, "The Surgeon General's Report on Nutrition and Health," U.S. Government Printing Office, Washington, DC, 1988.

(5) National Research Council, "Diet and Health. Implications for Reducing Chronic Disease Risk," National Academy Press, Washington, DC, 1989.

**List of Subjects in 21 CFR Part 101**

Food labeling, Nutrition, Reporting and recordkeeping requirements.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, it is proposed that 21 CFR part 101 be amended as follows:

**PART 101—FOOD LABELING**

1. The authority citation for 21 CFR part 101 continues to read as follows:

**Authority:** Secs. 4, 5, 6 of the Fair Packaging and Labeling Act (15 U.S.C. 1453, 1454, 1455); secs. 201, 301, 402, 403, 409, 701 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 331, 342, 343, 348, 371).

2. Section 101.12 is amended in paragraph (b), Table 2, under the "Miscellaneous category" by revising the entry for "Salt, salt substitutes, seasoning salts (e.g., garlic salt)" under the headings "Reference amount" and "Label statement" to read as follows:

**§ 101.12 Reference amounts customarily consumed per eating occasion.**

\* \* \* \* \*  
(b) \* \* \*

TABLE 2.—REFERENCE AMOUNTS CUSTOMARILY CONSUMED PER EATING OCCASION: GENERAL FOOD SUPPLY<sup>1, 2, 3, 4</sup>

| Product category   | Reference amount | Label statement <sup>5</sup>   |
|--|------------------|--|
| * * *  | * * *            | * * *  |
| Miscellaneous category:                                      |                  |  |
| * * *  | * * *            | * * *  |
| Salt, salt substitutes, seasoning salts (e.g., garlic salt). | 1/4 tsp          | 1/4 tsp (—g); — piece(s) (—g) for discrete pieces (e.g., individually packaged products) |
| * * *  | * * *            | * * *  |

<sup>1</sup> These values represent the amount (edible portion) of food customarily consumed per eating occasion and were primarily derived from the 1977–1978 and the 1987–1988 Nationwide Food Consumption Surveys conducted by the U.S. Department of Agriculture.

<sup>2</sup> Unless otherwise noted in the Reference Amount column, the reference amounts are for the ready-to-serve or almost ready-to-serve form of the product (i.e., heat and serve, brown and serve). If not listed separately, the reference amount for the unprepared form (e.g., dry mixes; concentrates; dough; batter; dry, fresh, and frozen pasta) is the amount required to make the reference amount of the prepared form. Prepared means prepared for consumption (e.g., cooked).

<sup>3</sup> Manufacturers are required to convert the reference amount to the label serving size in a household measure most appropriate to their specific product using the procedures in 21 CFR 101.9(b).

<sup>4</sup> Copies of the list of products for each product category are available from the Office of Food Labeling (HFS–150), Center for Food Safety and Applied Nutrition, Food and Drug Administration, 200 C St. SW., Washington, DC 20204.

<sup>5</sup> The label statements are meant to provide guidance to manufacturers on the presentation of serving size information on the label, but they are not required. The term "piece" is used as a generic description of a discrete unit. Manufacturers should use the description of a unit that is most appropriate for the specific product (e.g., sandwich for sandwiches, cookie for cookies, and bar for ice cream bars). The guidance provided is for the label statement of products in ready-to-serve or almost ready-to-serve form. The guidance does not apply to the products which require further preparation for consumption (e.g., dry mixes, concentrates) unless specifically stated in the product category, reference amount, or label statement column that it is for these forms of the product. For products that require further preparation, manufacturers must determine the label statement following the rules in § 101.9(b) using the reference amount determined according to § 101.12(c).

\* \* \* \* \*

Dated: June 26, 1995.

**William B. Schultz,**

*Deputy Commissioner for Policy.*

[FR Doc. 95–17919 Filed 7–20–95; 8:45 am]

BILLING CODE 4160–01–F

**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.*

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