

Three copies of any comments are to be submitted, except that individuals may submit one copy. Comments are to be identified with the docket number found in brackets in the heading of this document. Received comments may be seen in the office above between 9 a.m. and 4 p.m., Monday through Friday.

Dated: August 24, 1995.

**Ronald G. Chesemore,**

*Associate Commissioner for Regulatory Affairs.*

[FR Doc. 95-21480 Filed 8-25-95; 11:05 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 40

[PS-8-95]

RIN 1545-AT25

#### Deposits of Excise Taxes

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to deposits of excise taxes. The text of those temporary regulations also serves as the text of these proposed regulations.

**DATES:** Written comments and requests for a public hearing must be received by November 27, 1995.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:T:R (PS-8-95), 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 (PS-8-95), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning submissions, the Regulations Unit, (202) 622-7180; concerning the regulations, Ruth Hoffman, (202) 622-3130 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Excise Tax Procedural Regulations (26 CFR part 40) relating to deposits of excise

taxes under section 6302. The temporary regulations contain special safe harbor rules for the additional deposit of taxes due in September of each year.

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 Requests for a 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 may be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time and place for the hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these regulations is Ruth Hoffman, Office of Assistant Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 40

Excise taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 40 is proposed to be amended as follows:

## PART 40—EXCISE TAX PROCEDURAL REGULATIONS

*Paragraph 1.* The authority citation for part 40 continues to read in part as follows:

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

**Par. 2.** Section 40.6302(c)-5 is added to read as follows:

#### § 40.6302(c)-5 Use of Government depositaries; rules under sections 6302(e) and (f).

[The text of this proposed section is the same as the text of § 40.6302(c)-5T published elsewhere in this issue of the **Federal Register**.]

**Margaret Milner Richardson,**

*Commissioner of Internal Revenue.*

[FR Doc. 95-21439 Filed 8-28-95; 8:45 am]

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## DEPARTMENT OF JUSTICE

### 28 CFR Part 16

[AAG/A Order No. 107-95]

#### Exemption of Records System Under the Privacy Act

**AGENCY:** Department of Justice.

**ACTION:** Proposed rule.

**SUMMARY:** The Department of Justice proposes to exempt a Privacy Act system of records from subsections (c) (3) and (4), (d), (e) (1), (2), (3), (5), and (8), and (g) of the Privacy Act, 5 U.S.C. 552a. This system of records is the "Bureau of Prisons, Office of Internal Affairs Investigative Records, Justice/BOP-012." Information in this system relates to official Federal investigations and law enforcement matters of the Office of Internal Affairs (OIA) of the Federal Bureau of Prisons (BOP), pursuant to the Inspector General Act of 1978, 5 U.S.C. App., as amended by the Inspector General Act amendments of 1988. The exemptions are necessary to avoid interference with the law enforcement functions of the BOP. Specifically, the exemptions are necessary to prevent subjects of investigations from frustrating the investigatory process; to preclude the disclosure of investigative techniques; to protect the identities and physical safety of confidential informants and of law enforcement personnel; to ensure OIA's ability to obtain information from information sources; to protect the privacy of third parties; and to safeguard classified information as required by Executive Order 12356.

**DATES:** Submit any comments by September 28, 1995.