

Dated: September 17, 1996.

William K. Hubbard,  
Associate Commissioner for Policy  
Coordination.

[FR Doc. 96-24224 Filed 9-20-96; 8:45 am]

BILLING CODE 4160-01-F

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[CO-9-96]

RIN 1545-AU18

#### Section 1059 Extraordinary Dividends; Hearing

**AGENCY:** Internal Revenue Service,  
Treasury.

**ACTION:** Change of location of public  
hearing.

**SUMMARY:** This document changes the  
location of the public hearing on  
proposed regulations relating to certain  
distributions made by corporations to  
certain corporate shareholders.

**DATES:** The public hearing is being held  
on Wednesday, October 2, 1996,  
beginning at 10:00 a.m. Requests to  
speak and outlines of oral comments  
must be received by Monday, September  
16, 1996.

**ADDRESSES:** The public hearing  
originally scheduled in the  
Commissioner's Conference Room, room  
3313, is changed to the Internal Revenue  
Service Auditorium, Seventh Floor,  
7400 Corridor, Internal Revenue  
Building, 1111 Constitution Avenue,  
NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:**  
Mike Slaughter of the Regulations Unit,  
Assistant Chief Counsel (Corporate),  
(202) 622-7190, (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice  
of public hearing appearing in the  
Federal Register on Tuesday, June 18,  
1996 (61 FR 30845), announced that a  
public hearing relating to proposed  
regulations under section 1059 of the  
Internal Revenue Code will be held  
Wednesday, October 2, 1996, beginning  
at 10:00 a.m. in room 3313, and that  
requests to speak and outlines of oral  
comments should be received by  
Monday, September 16, 1996.

The location of the public hearing has  
changed. The hearing is being held in  
the IRS Auditorium, Seventh Floor,  
7400 Corridor, Wednesday October 2,  
1996, beginning at 10:00 a.m. The  
requests to speak and outlines of oral  
comments should be received by  
Monday, September 16, 1996. Because  
of controlled access restrictions,  
attenders cannot be admitted beyond

the lobby of the Internal Revenue  
Building until 9:45 a.m.

Copies of the agenda are available free  
of charge at the hearing.

Cynthia E. Grigsby,  
Chief, Regulations Unit, Assistant Chief  
Counsel (Corporate).

[FR Doc. 96-24270 Filed 9-20-96; 8:45 am]

BILLING CODE 4830-01-P

### Bureau of Alcohol, Tobacco and Firearms

#### 27 CFR Part 5

[Notice No. 840; Ref: Notice No. 826]

RIN 1512-AB46

#### Labeling of Unaged Grape Brandy (95R-018P)

**AGENCY:** Bureau of Alcohol, Tobacco  
and Firearms (ATF), Department of the  
Treasury.

**ACTION:** Notice of proposed rulemaking;  
reopening of comment period.

**SUMMARY:** This notice reopen the  
comment period for Notice No. 826, a  
notice of proposed rulemaking,  
published in the Federal Register on  
June 13, 1996. ATF has received a  
request to extend the comment period in  
order to provide sufficient time for all  
interested parties to respond to the  
issued raised in the notice.

**DATES:** Written comments must be  
received on or before November 11,  
1996.

**ADDRESSES:** Send written comments to:  
Chief, Wine, Beer and Spirits  
Regulations Branch; Bureau of Alcohol,  
Tobacco and Firearms: P.O. Box 50221,  
Washington, DC 20091-0221; *ATTN:*  
*Notice No. 826.*

**FOR FURTHER INFORMATION CONTACT:**  
James P. Ficaretta, Wine, Beer, and  
Spirits Regulations Branch, Bureau of  
Alcohol, Tobacco and Firearms, 650  
Massachusetts Avenue, NW.,  
Washington, DC 20226 (202-927-8230).

#### SUPPLEMENTARY INFORMATION:

##### Background

On June 13, 1996, ATF published a  
notice of proposed rulemaking (NPRM)  
in the Federal Register soliciting  
comments from the public and industry  
on a proposal to amend the regulations  
to permit the optional use of the word  
"unaged", instead of "immature", to  
describe grape brandy which has never  
been stored in oak containers (Notice  
No. 826; 61 FR 30015).

The comment period for Notice No.  
826 was scheduled to close on  
September 11, 1996. Prior to the close  
of the comment period ATF receive a  
request from a national trade

association, the American Brandy  
Association (ABA), to extend the  
comment period until December 10,  
1996. The ABA, representing 90 percent  
of the producers of American Brandy,  
stated that it needed additional time to  
develop data and information related to  
several issues addressed in the notice.

In consideration of the above, ATF  
finds that a reopening of the comment  
period is warranted. However, the  
comment period is being reopened until  
November 11, 1996. The Bureau  
believes that a comment period totaling  
150 days is a sufficient amount of time  
for all interested parties to respond.

#### Disclosure

Copies of this notice, Notice No. 826,  
and the written comments will be  
available for public inspection during  
normal business hours at: ATF Public  
Reading Room, Room 6480, 650  
Massachusetts Avenue, NW.,  
Washington, DC.

#### Drafting Information

The author of this document is James  
P. Ficaretta, Wine, Beer and Spirits  
Regulations Branch, Bureau of Alcohol,  
Tobacco and Firearms.

#### List of Subjects in 27 CFR Part 5

Advertising, Consumer protection,  
Customs duties and inspection, Imports,  
Labeling, Liquors, Packaging and  
containers.

#### Authority and Issuance

This notice is issued under the  
authority in 26 U.S.C. 5301, 7805, and  
27 U.S.C. 205.

Signed: September 16, 1996.

John W. Magaw,

Director.

[FR Doc. 96-24276 Filed 9-20-96; 8:45 am]

BILLING CODE 4810-31-M

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 51

[FRL-5610-5]

#### Minor Amendments to Inspection/ Maintenance Program Requirements

**AGENCY:** Environmental Protection  
Agency.

**ACTION:** Proposed rule.

**SUMMARY:** This document proposes to  
change a provision of the federal vehicle  
inspection and maintenance (I/M) rules  
relating to motorist compliance  
enforcement mechanisms for pre-existing