

Drafting Information

The principal author of these regulations is Donald Squires, Office of the Assistant Chief Counsel (Disclosure Litigation), IRS. However, other personnel from the IRS, Customs Service and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 is amended by removing the entry for Section 301.6103(l)(14)-1T and adding an entry in numerical order to read as follows:

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

Section 301.6103(l)(14)-1 also issued under 26 U.S.C. 6103(l)(14). * * *

§ 301.6103(l)(14)-1T [Redesignated as § 301.6103(l)(14)-1]

Par. 2. Section 301.6103(l)(14)-1T is redesignated as § 301.6103(l)(14)-1 and the section heading is amended by removing the language “(temporary)”.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

Approved: November 13, 1996.

Donald C. Lubick,

Acting Assistant Secretary of the Treasury.

[FR Doc. 96-31771 Filed 12-16-96; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF JUSTICE

28 CFR Part 14

Administrative Claims Under the Federal Tort Claims Act; Delegation of Authority

AGENCY: Department of Justice.

ACTION: Final rule.

SUMMARY: This Directive delegates authority to the Postmaster General to settle administrative claims presented pursuant to the Federal Tort Claims Act where the amount of the settlement does not exceed \$200,000. The Directive implements the Administrative Dispute Resolution Act. This Directive will alert the general public to the new authority and is being published in the CFR to

provide a permanent record of this delegation.

EFFECTIVE DATE: December 17, 1996.

FOR FURTHER INFORMATION CONTACT: Jeffrey Axelrad, Director, Torts Branch, Civil Division, U.S. Department of Justice, Washington, D.C. 20530, (202) 616-4400.

SUPPLEMENTARY INFORMATION: This Directive has been issued to delegate settlement authority and is a matter solely related to division of responsibility between the Department of Justice and the Postal Service. It does not have a significant economic impact on a substantial number of small entities. 5 U.S.C. 605(b). It is not a significant regulation action within the meaning of Executive Order No. 12866.

List of Subjects in 28 CFR Part 14

Authority delegations (Government agencies), Claims.

By virtue of the authority vested in me by part 0 of Title 28 of the Code of Federal Regulations, including §§ 0.45, 0.160, 0.162, 0.164, and 0.168, 28 CFR part 14 is amended as follows:

PART 14—ADMINISTRATIVE CLAIMS UNDER FEDERAL TORT CLAIMS ACT

1. The authority citation for Part 14 continues to read as follows:

Authority: 5 U.S.C. 301; 28 U.S.C. 509, 510, 2672; 38 U.S.C. 224(a).

2. The Appendix to Part 14 is amended by revising the heading and text for the “Delegation of Authority to the Postmaster General” to read as follows:

Appendix to Part 14—Delegations of Settlement Authority

* * * * *

Delegation of Authority to the Postmaster General

Section 1. Authority to compromise tort claims.

(a) The Postmaster General shall have the authority to adjust, determine, compromise and settle a claim involving the Postal Service under Section 2672 of Title 28, United States Code, relating to the administrative settlement of federal tort claims, if the amount of the proposed adjustment, compromise, or award does not exceed \$200,000. When the Postmaster General believes a claim pending before him presents a novel question of law or of policy, he shall obtain the advice of the Assistant Attorney General in charge of the Civil Division.

(b) The Postmaster General may redelegate in writing the settlement authority delegated to him under this section.

Section 2. Memorandum.

Whenever the Postmaster General settles any administrative claim pursuant to the authority granted by section 1 for an amount

in excess of \$100,000 and within the amount delegated to him under section 1, a memorandum fully explaining the basis for the action taken shall be executed. A copy of this memorandum shall be sent to the Director, FTCA Staff, Torts Branch of the Civil Division.

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Frank W. Hunger,

Assistant Attorney General, Civil Division.

[FR Doc. 96-31923 Filed 12-16-96; 8:45 am]

BILLING CODE 4410-12-M

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 917

[KY-208-FOR]

Kentucky 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 Kentucky regulatory program (hereinafter referred to as the “Kentucky program”) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). Kentucky proposed revisions to its regulations pertaining to civil penalties, performance bond and liability insurance, contemporaneous reclamation, and revegetation. The amendment is intended to revise the Kentucky program to be consistent with the corresponding Federal regulations and SMCRA.

EFFECTIVE DATE: December 17, 1996.

FOR FURTHER INFORMATION CONTACT: William J. Kovacic, Director, OSM, Lexington Field Office, 2675 Regency Road, Lexington, Kentucky 40503. Telephone: (606) 233-2894.

SUPPLEMENTARY INFORMATION:

- I. Background on the Kentucky Program
- II. Submission to the Proposed Amendment
- III. Director's Findings
- IV. Summary and Disposition of Comments
- V. Director's Decision
- VI. Procedural Determinations

I. Background on the Kentucky Program

On May 18, 1982, the Secretary of the Interior conditionally approved the Kentucky program. Background information on the Kentucky program, including the Secretary's findings, the disposition of comments, and the conditions of approval can be found in the May 18, 1982, Federal Register (47