After consideration of all relevant material presented, including the Board's recommendation, and other information, it is found that this interim final rule, as hereinafter set forth, will tend to effectuate the declared policy of the Act.

This rule invites comments on revising the requirements regarding inedible almonds currently prescribed under the California almond marketing order. Any comments received will be considered prior to finalization of this rule.

Pursuant to 5 U.S.C. 553, it is also found and determined upon good cause that it is impracticable, unnecessary, and contrary to the public interest to give preliminary notice prior to putting this rule into effect and that good cause exists for not postponing the effective date of this rule until 30 days after publication in the Federal Register because: (1) This rule provides for alternative methods of determining handlers' inedible disposition obligations; (2) this rule should be in effect at the beginning of the crop year which begins on August 1, 1997, so that all handlers are provided the same opportunities under the order; (3) this change was unanimously recommended by the Board at a public meeting and interested parties had an opportunity to provide input; and (4) this rule provides for a 30-day comment period and any comments received will be considered prior to finalization of this rule.

List of Subjects in 7 CFR Part 981

Almonds, Marketing agreements, Nuts, Reporting and recordkeeping requirements.

For the reasons set forth in the preamble, 7 CFR part 981 is amended as follows:

PART 981—ALMONDS GROWN IN CALIFORNIA

1. The authority citation for 7 CFR part 981 continues to read as follows:


2. In § 981.442, paragraph (a)(4) is amended by designating the existing text as paragraph (i) and adding a new paragraph (ii) to read as follows:

   § 981.442 Quality Control.

   (a) * * * (4) * * *

   (ii) If a sufficient sample is not available for any lot of almonds, the handler may establish and substantiate the approximate received weight, an inedible disposition obligation of 10 percent of such received weight may be applied, upon agreement between the Board and the handler.

   Dated: July 8, 1997.

   Sharon Bomer Lauritsen,
   Acting Director, Fruit and Vegetable Division.

   [FR Doc. 97–18392 Filed 7–11–97; 8:45 am]

   BILLING CODE 3410–02–P

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

7 CFR Part 981

[Docket No. A0–214–A7; FV93–981–1]

Almonds Grown In California; Order Amending the Marketing Order

AGENCY: Agricultural Marketing Service, USDA.

ACTION: Correction of final rule.

SUMMARY: This document contains a correction to the final rule published on June 26, 1996 (FR Doc. 96–16304). The final rule amended the marketing order (order) for California almonds and made corresponding changes to the administrative rules and regulations administered under the order.

EFFECTIVE DATE: July 1, 1997.

FOR FURTHER INFORMATION CONTACT: Mark A. Slupek, Marketing Specialist, Marketing Order Administration Branch, Fruit and Vegetable Division, AMS, USDA, room 2523–S, P.O. Box 96456, Washington, DC 20090–6456; telephone: 202–205–2830.

SUPPLEMENTARY INFORMATION:

Background

This final rule amended the order for California almonds. The amendments changed order provisions regarding: five definitions in the order; almond Board of California nomination procedures; terms of office; qualification procedures; eligibility requirements, voting and tenure requirements; modifying creditable advertising provisions; revising volume control procedures; requiring handlers to maintain records in the State of California; authorizing interest or late payment charges on assessments paid late; providing for periodic continuance referenda; and made necessary conforming changes. That rule overlooked a change to an administrative reporting regulation which corresponded to the change made to the crop year definition. This rule makes that change.

Need for Correction

As published, the final regulations contain errors which may prove to be misleading and are in need of clarification.

List of Subjects in 7 CFR Part 981

Almonds, Marketing agreements, Nuts, Reporting and recordkeeping requirements.

Accordingly, 7 CFR part 981 is corrected by making the following correcting amendments:

PART 981—ALMONDS GROWN IN CALIFORNIA

1. The authority citation for 7 CFR part 981 continues to read as follows:


§ 981.472 [Corrected]

2. In § 981.472, paragraph (a) is amended by removing the date “June 30” and adding in its place “July 31”.

   Dated: July 8, 1997.

   Robert C. Keeny,
   Director, Fruit and Vegetable Division.

   [FR Doc. 97–18391 Filed 7–11–97; 8:45 am]

   BILLING CODE 3410–02–P

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

7 CFR Part 1220

[No. LS–97–005]

Soybean Promotion and Research: Amend the Order to Adjust Representation on the United Soybean Board

AGENCY: Agricultural Marketing Service, USDA.

ACTION: Final rule.

SUMMARY: This final rule adjusts the number of members for certain States on the United Soybean Board (Board) to reflect changes in production levels that have occurred since the Board was reapportioned in 1994. These adjustments are required by the Soybean Promotion and Research Order (Order) and result in an increase in Board membership from 59 to 62 effective with the Secretary's 1998 appointments.


FOR FURTHER INFORMATION CONTACT: Ralph L. Tapp, Chief, Marketing Programs Branch; Livestock and Seed Division; Agricultural Marketing Service, USDA, STOP 0251; Room 2606–5; P.O. Box 96456; Washington, D.C. 20090–6456; telephone 202/720–1115.
SUPPLEMENTARY INFORMATION:

Executive Orders 12866 and 12988, and
Regulatory Flexibility Act

This rule has been determined to be
not significant for purposes of Executive
Order 12866 and therefore has not been
Reviewed by the office of Management
and Budget (OMB).

This rule was reviewed under
Executive Order 12988, Civil Justice
Reform. It is not intended to have a
Retroactive effect. This rule would not
Preempt any state or local laws,
Regulations, or policies unless they
Present an irreconcilable conflict with
this rule.

The Soybean Promotion, Research,
And Consumer Information Act (Act)
Provides that administrative
Proceedings must be exhausted before
Parties may file suit in Court. Under § 7917 of the Act, a person subject to the
Order may file a petition with the
Secertary stating that the Order, any
Provision of the Order, or any obligation
Imposed in connection with the Order,
is not in accordance with law and
Requesting a modification of the Order
Or an exemption from the Order. The
Petitioner is afforded the opportunity
For a hearing on the petition. After a
Hearing, the Secretary would rule on the
Petition. The Act provides that the
district courts of the United States in
Any district in which such person is an
Inhabitant, or has his principal place of
Business, has jurisdiction to review the
Secretary’s ruling on the petition, if a
Complaint for this purpose is filed
Within 20 days after the date of the entry
Of the ruling.

Effect on Small Entities

The Agricultural Marketing Service
Has determined that this rule will not
Have a significant economic impact on
A substantial number of small entities as
Defined by the regulatory flexibility
Act (5 U.S.C. 601 et seq.), because it
Only adjusts representation on the Board
to reflect changes in production levels that
Have occurred since the Board was
Reapportioned in 1994. As such, this
Change will not impact on persons
Subject to the program. There are an
Estimated 381,000 soybean producers
Who pay assessments and an estimated
10,000 first purchasers who collect
Assessments, most of whom would be
Considered small entities under the
criteria established by the Small
Business Administration (13 CFR
121.601).

Background and Change

The Act (7 U.S.C. 6301–6311)
Provides for the establishment of a
Coordinated program of promotion and
Research designed to strengthen the
Soybean industry’s position in the
Marketplace, and to maintain and
Expand domestic and foreign markets
And uses for soybeans and soybean
Products. The program is financed by an
Assessment of 0.5 percent of the net
Market price of soybeans sold by
Producers. Pursuant to the Act, an
Order was made effective July 9, 1991. The
Order established a Board of 60
Members. For purposes of establishing
the Board, the United States was
Divided into 31 geographic units. Representation on the Board from each
Unit was determined by the level of
Production in each unit. The Secretary
Appointed the initial Board on July 11,
1991. The Board is composed of
Soybean producers.

Section 1220.201(c) of the Order
Provides that at the end of each three (3)
Year period, the Board shall review
Soybean production levels in the
Geographic units throughout the United
States. The Board may recommend to
the Secretary modification in the levels
Of production necessary for Board
Membership for each unit. At its March
1997 meeting the Board voted to
Recommend to the Secretary that no
Modification be made.

Section 1220.201(d) of the Order
Provides that at the end of each three (3)
Year period, the Secretary must review
The volume of production of each unit
And adjust the boundaries of any unit
And the number of Board members from
Each such unit as necessary to conform
With the criteria set forth in
§120.201(e): (1) To the extent
Practicable, States with annual average
Soybean production of less than
3,000,000 bushels shall be grouped into
Geographically contiguous units, each of
Which has a combined production level
equal to or greater than 3,000,000
Bushels, and each such group shall be
Entitled to at least one member on the
Board; (2) units with at least 3,000,000
Bushels, but fewer than 15,000,000
Bushels shall be entitled to one board
Member; (3) units with 15,000,000
Bushels or more but fewer than 70,000,000
Bushels shall be entitled to
two Board members; (4) units with
70,000,000 bushels or more but fewer than
200,000,000 bushels shall be
Entitled to three Board members; and (5)
Units with 200,000,000 bushels or more
Shall be entitled to four Board members.

Representation on the Board, effective
With this final rule, (62) is based on
Average production levels for the years
1992–1996 (excluding the crops in years
In which production was the highest
And in which production was the
Lowest) as reported by NASS. Board
Adjustment is effective with the 1998
Nominations and appointments.

The number of geographical units
Remains at 30.

List of Subjects in 7 CFR Part 1220

Administrative practice and
Procedure, Advertising, Agricultural
Research, Marketing agreements,
Soybeans and soybean products,
Reporting and recordkeeping
Requirements.

For the reasons set forth in the
Preamble, Title 7, part 1220 is amended
As follows:

PART 1220—SOYBEAN PROMOTION,
RESEARCH, AND CONSUMER
INFORMATION:

1. The authority citation for 7 CFR
Part 1220 continues to read as follows:


2. In § 1220.201, the table
immediately following paragraph (a) is
Revised to read as follows:

<table>
<thead>
<tr>
<th>Unit</th>
<th>No. of members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Illinois</td>
<td>4</td>
</tr>
<tr>
<td>Iowa</td>
<td>4</td>
</tr>
<tr>
<td>Minnesota</td>
<td>4</td>
</tr>
<tr>
<td>Indiana</td>
<td>3</td>
</tr>
<tr>
<td>Missouri</td>
<td>3</td>
</tr>
<tr>
<td>Ohio</td>
<td>3</td>
</tr>
<tr>
<td>Arkansas</td>
<td>3</td>
</tr>
<tr>
<td>Nebraska</td>
<td>3</td>
</tr>
<tr>
<td>South Dakota</td>
<td>3</td>
</tr>
<tr>
<td>Mississippi</td>
<td>2</td>
</tr>
</tbody>
</table>
**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

26 CFR Parts 1, 31, and 40

[TD 8723]

RIN 1545–AS79

**Federal Tax Deposits by Electronic Funds Transfer**

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final regulations relating to the deposit of Federal taxes by electronic funds transfer (EFT). The regulations provide rules regarding which taxpayers must make deposits by EFT, the types of Federal taxes that must be deposited by EFT, and when deposits by EFT must begin. The regulations affect taxpayers required to make deposits of Federal taxes by EFT. The final regulations reflect changes to the Internal Revenue Code of 1986 (Code) made by the North American Free Trade Agreement Implementation Act and the Small Business Job Protection Act of 1996.

**DATES:** The final regulations are effective July 14, 1997. For dates of applicability of these regulations, see § 31.6302–1(h)(2).

**FOR FURTHER INFORMATION CONTACT:** Vincent G. Surabian, 202–622–6232 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

Section 523 of the North American Free Trade Agreement Implementation Act, Pub. L. 103–182, 107 Stat. 2057 (December 8, 1993), amended section 6302 of the Code by enacting a new subsection (h) requiring the Secretary of the Treasury to prescribe such regulations as may be necessary for the development and implementation of an EFT system to be used for the collection of depository taxes.

On July 11, 1994, the IRS published temporary regulations (TD 8553) in the Federal Register (59 FR 35414) relating to the deposit of Federal taxes by EFT. A notice of proposed rulemaking (IA–03–94) cross-referencing the temporary regulations was also published in the Federal Register for the same day (59 FR 35418). Subsequently, on March 21, 1996, additional temporary regulations (TD 8661) were published in the Federal Register (61 FR 11548) as well as a notice of proposed rulemaking (IA–03–94, 61 FR 11595) that both cross-referenced the temporary regulations published that day and amended the notice of proposed rulemaking published July 11, 1994. Many written comments were received in response to these notices of proposed rulemaking. A public hearing on the 1994 notice was held on October 3, 1994. There were no requests for a public hearing on the 1996 notice and none was held.


After consideration of all comments, the regulations proposed by IA–03–94 are adopted as revised by this Treasury decision, and the corresponding temporary regulations are removed. The revisions are discussed below.

**Explanation of Provisions**

Under the temporary regulations, the requirement to deposit by EFT is based on the taxpayer’s total deposits of certain taxes during certain “determination periods.” If the taxpayer’s deposits of the taxes during a determination period exceed a prescribed dollar threshold, the taxpayer must use EFT to make deposits and on and after the date prescribed in the temporary regulations.

Delay in January 1, 1997, Start-Up Date

The Small Business Job Protection Act of 1996 provides that taxpayers first required by the temporary regulations to deposit by EFT for return periods beginning on and after January 1, 1997, need not begin to deposit by EFT until July 1, 1997. The final regulations provide that these taxpayers must use EFT to make deposits that are due on or after July 1, 1997, and relate to return periods beginning on or after January 1, 1997. For example, a corporation to which this rule applies, and which files its income tax returns on a calendar year basis, must use EFT to make corporate and estimated income tax deposits that are due on or after July 1, 1997. Thus, the corporation’s September 15, 1997,