

Penalties, Reporting and recordkeeping requirements.

**Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

**PART 301—PROCEDURE AND ADMINISTRATION**

**Paragraph 1.** The authority citation for part 301 is amended by adding entries in numerical order to read as follows:

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

Section 301.6109-1 also issued under 26 U.S.C. 6109;

Section 301.6109-3 also issued under 26 U.S.C. 6109; \* \* \*

**Par. 2.** Section 301.6109-1 is amended by revising paragraphs (a)(1)(i), (a)(1)(ii) introductory text, (a)(1)(ii)(A), and (a)(1)(ii)(B) to read as follows:

**§ 301.6109-1 Identifying numbers.**

(a) \* \* \* (1) *Taxpayer identifying numbers*—(i) [The text of proposed paragraph (a)(1)(i) is the same as the text of § 301.6109-1T(a)(1)(i) published elsewhere in this issue of the **Federal Register**].

(ii) [The text of proposed paragraph (a)(1)(ii) introductory text is the same as the text of § 301.6109-1T(a)(1)(ii) introductory text published elsewhere in this issue of the **Federal Register**].

(A) and (B) [The text of proposed paragraphs (a)(1)(ii)(A) and (B) are the same as the text of § 301.6109-1T(a)(1)(ii)(A) and (B) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

**Par. 3.** Section 301.6109-3 is added to read as follows:

**§ 301.6109-3 IRS adoption taxpayer identification numbers.**

[The text of this proposed section is the same as the text of § 301.6109-3T published elsewhere in this issue of the **Federal Register**].

**Michael P. Dolan,**

*Acting Commissioner of Internal Revenue.*

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**POSTAL SERVICE**

**39 CFR Part 111**

**Delivery of Mail to a Commercial Mail Receiving Agency**

**AGENCY:** Postal Service.

**ACTION:** Notice of proposed rule; extension of comment period.

**SUMMARY:** The Postal Service published in the **Federal Register** (62 FR 45366-45368) on August 27, 1997, a proposal to amend section D042.2.5 through D042.2.7 of the Domestic Mail Manual to update and clarify procedures for delivery of an addressee's mail to a Commercial Mail Receiving Agency (CMRA). The proposal provides procedures for registration to act as a CMRA; an addressee to request mail delivery to a CMRA; and in delivery of the mail to a CMRA. The Postal Service requested comments by September 26, 1997. Due to several requests received for additional time, the Postal Service is extending the comment period to December 24, 1997.

**DATES:** Comments on the proposed rule change must be received on or before December 24, 1997.

**ADDRESSES:** Written comments should be mailed to Manager, Delivery, Operations Support, U.S. Postal Service, 475 L'Enfant Plaza SW Room 7142, Washington, DC 20260-2802. Copies of all written comments will be available for inspection and photocopying between 9:00 a.m. and 4:00 p.m., Monday through Friday, at the above address.

**FOR FURTHER INFORMATION CONTACT:** Roy E. Gamble, (202) 268-3197.

**SUPPLEMENTARY INFORMATION:** Representatives of the CMRA industry interested in the proposed update and clarification of procedures for delivery of an addressee's mail to a CMRA, has requested an extension of time to file comments regarding the proposed rules published on August 27, 1997. Central to this request is an asserted oversight by the industry organizations and CMRA operators of the **Federal Register** publication of August 27. The Postal Service believes that the public interest will be served by the fullest practicable exposition of facts concerning this issue and accordingly extends the time for comments until December 24, 1997.

**Stanley F. Mires,**

*Chief Counsel, Legislative.*

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**FEDERAL EMERGENCY MANAGEMENT AGENCY**

**44 CFR Part 206**

**RIN 3067-AC67**

**Disaster Assistance; Public Assistance Program Appeals; Hazard Mitigation Grant Program Appeals**

**AGENCY:** Federal Emergency Management Agency (FEMA).

**ACTION:** Proposed rule.

**SUMMARY:** This proposed rule would change the procedure for the review and disposition of appeals related to Public Assistance grants and the Hazard Mitigation Grant Program (HMGP). The rule would reduce from three to one the number of appeals allowed, would reduce delays in final resolution of appeals, and would make new provisions for reimbursing administrative costs for preparing and processing appeals.

**DATES:** We invite your comments on this proposed rule, which may be submitted on or before January 23, 1998.

**ADDRESSES:** Please send any comments to the Rules Docket Clerk, Office of the General Counsel, Federal Emergency Management Agency, 500 C Street SW., room 840, Washington, DC 20472, (facsimile) (202) 646-4536.

**FOR FURTHER INFORMATION CONTACT:** Regarding HMGP appeals, Robert F. Shea, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472, (202) 646-3619, (facsimile) (202) 646-3104; regarding Public Assistance appeals, Melissa M. Howard, Response and Recovery Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472, (202) 646-3053, facsimile (202) 646-3304.

**SUPPLEMENTARY INFORMATION:** Under section 423 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), 42 U.S.C. 5189a, any decision regarding eligibility or amount of assistance may be appealed. Currently FEMA allows three appeal levels, respectively, to the Regional Director, the Associate Director, and to the Director.

This proposed rule would reduce from three to one the number of appeals allowed to be taken by an applicant. The authority for appeal decisions will rest with the Regional Director, who will consult with FEMA Headquarters on all potential appeal denials when the amount in question is \$1,000,000 or more in Federal funds.

This proposed change would support FEMA policy that the Regional Director is responsible for final decisions on all Public Assistance and HMGP funding. The Regional Director's appeal determination would be the Agency's final position on the matter.

The intent of this change is to reduce the significant amount of time and associated costs incurred by FEMA, grantees, and subgrantees to resolve appeal issues. Given the timeframes allowed, the current process can take up