Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. For the applicability of the Regulatory flexibility Act (5 U.S.C. chapter 6) refer to the Special Analyses section of the preamble of the cross-reference notice of proposed rulemaking published in the Proposed Rules section in this issue of the Federal Register. Pursuant to section 7805(f) of the Internal Revenue Code, these regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these regulations is Andrew J. Keyso, Office of Assistant Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1
Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

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

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

Par. 2. Section 1.6109–2 is amended by:

1. Revising the first sentence of paragraph (a) introductory text;
2. Adding paragraph (d).

The revision and addition read as follows:

§ 1.6109–2T Furnishing identifying number of income tax return preparer (temporary).

(a) Furnishing identifying number. (1) Each return of tax, or claim for refund of tax, under subtitle A of the Internal Revenue Code prepared by one or more income tax return preparers must include the identifying number of the preparer required by § 1.6695–1(b) to sign the return or claim for refund. In addition, if there is a partnership or employment arrangement between two or more preparers, the identifying number of the partnership or employer must also appear on the return or claim for refund. For the definition of the term income tax return preparer (preparer) see section 7701(a)(36) and § 301.7701–15 of this chapter.

(2) The identifying number of a preparer who is an individual (not described in paragraph (a)(3) of this section) is that individual’s social security account number, or such alternative number as may be prescribed by the Internal Revenue Service in forms, instructions, or other appropriate guidance.

(3) The identifying number of a preparer (whether an individual, corporation, or partnership) who employs or engages one or more persons to prepare the return or claim for refund (other than for the preparer) is that preparer’s employer identification number.

(b) Furnishing name of employer. See § 1.6695–1(b).

(c) Furnishing employer identification number of employer. See § 1.6695–1(b).

(d) Effective date. Paragraph (a) of this section and this paragraph (d) apply to returns or claims for refund filed after December 31, 1999. For returns or claims for refund filed prior to January 1, 2000, see § 1.6109–2(a).


Robert E. Wenzel,
Deputy Commissioner of Internal Revenue.

Donald C. Lubick,
Assistant Secretary of the Treasury.

BILLY GOAL 4380–01–M

DEPARTMENT OF THE INTERIOR
Office of Surface Mining Reclamation and Enforcement

30 CFR Part 914

[SPATS No. IN–129–FOR; State Program Amendment No. 98–2]

Indiana Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior.

ACTION: Final rule; approval of amendment.

SUMMARY: The Office of Surface Mining Reclamation and Enforcement (OSM) is approving an amendment to the Indiana regulatory program (Indiana program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The Indiana Department of Natural Resources (IDNR) proposed revisions to the Indiana program rules pertaining to permitting, collateral bonds, performance bond release, and citizen’s request for state inspection. The revisions mainly relate to the public participation and administrative requirements of these rules. Indiana intends to revise its program to be consistent with the corresponding Federal regulations.

EFFECTIVE DATE: August 12, 1999.


SUPPLEMENTARY INFORMATION:

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

I. Background on the Indiana Program

On July 29, 1982, the Secretary of the Interior conditionally approved the Indiana program. You can find background information on the Indiana program, including the Secretary’s findings, the disposition of comments, and the conditions of approval in the Federal Register of July 26, 1982, Federal Register 47 FR 32107). You can find later actions on the Indiana program at 30 CFR 914.10, 914.15, 914.16, and 914.17.

II. Submission of the Proposed Amendment

By letter dated May 7, 1999 (Administrative Record No. IND–1647), the IDNR sent us an amendment to the Indiana program rules pertaining to permitting, collateral bonds, performance bond release, and citizen’s request for state inspection. The IDNR proposed to amend the Indiana Administrative Code (IAC) at 310 IAC 12–3, 12–4, and 12–6 regarding permit applications, collateral bonds, performance bond release, and citizen’s request for state inspection.

We announced receipt of the amendment in the May 20, 1999, Federal Register 64 FR 27484. In the same document, we opened the public comment period and provided an opportunity for a public hearing or
meeting on the adequacy of the amendment. The public comment period closed on June 21, 1999. Because no one requested a public hearing or meeting, we did not hold one.

III. Director’s Findings

Following, under SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17, are our findings concerning the amendment.

1. Revisions to Indiana’s Rules That Are Minor

The IDNR proposed minor wording, editorial, punctuation, grammatical, and recodification changes to the previously-approved State rules listed in the table below:

<table>
<thead>
<tr>
<th>Topic</th>
<th>State rule</th>
<th>Federal regulation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permit Approval or Denial Actions</td>
<td>310 IAC 12–3–114(b)</td>
<td>30 CFR 773.15(a), (a)</td>
</tr>
<tr>
<td>Permit Approval or Denial Actions</td>
<td>310 IAC 12–3–114(f)</td>
<td>30 CFR 773.19(b)(2), (b)(2)</td>
</tr>
<tr>
<td>Collateral Bonds</td>
<td>310 IAC 12–4–12(b)(4), (b)(6)(A)(iii)</td>
<td>30 CFR 800.21(b), (b)(2)</td>
</tr>
<tr>
<td>Performance Bond Release</td>
<td>310 IAC 12–4–16(a), (c)</td>
<td>30 CFR 800.40(a), (c)</td>
</tr>
<tr>
<td>Citizen’s Request for State Inspections</td>
<td>310 IAC 12–6–2(a), (b), (c)</td>
<td>30 CFR 842.12(a), (c)</td>
</tr>
</tbody>
</table>

Because the proposed changes to the State rules listed above are minor, we find that they will not make the Indiana rules less effective than the counterpart Federal regulations.

2. Revisions to Indiana’s Rules That Have the Same Meaning as the Corresponding Provisions of the Federal Regulations

The State rules listed in the table below contain language that is the same as or similar to the corresponding sections of the Federal regulations. Differences between the State rules and the Federal regulations are minor.

<table>
<thead>
<tr>
<th>Topic</th>
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<th>Federal regulation</th>
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</thead>
<tbody>
<tr>
<td>Permit Applications; Informal Conferences</td>
<td>310 IAC 12–3–109(a)</td>
<td>30 CFR 773.13(c)(1), (c)(1)</td>
</tr>
<tr>
<td>Permit Applications; Informal Conferences</td>
<td>310 IAC 12–3–109(b)</td>
<td>30 CFR 773.13(c)(2)</td>
</tr>
<tr>
<td>Permit Applications; Informal Conferences</td>
<td>310 IAC 12–3–109(c)</td>
<td>30 CFR 773.13(c)(3)</td>
</tr>
<tr>
<td>Permit Applications; Informal Conferences</td>
<td>310 IAC 12–3–109(d)</td>
<td>30 CFR 773.13(c)(4)</td>
</tr>
<tr>
<td>Permit Terms</td>
<td>310 IAC 12–3–115(b)</td>
<td>30 CFR 773.19(e)</td>
</tr>
<tr>
<td>Collateral Bonds</td>
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</tr>
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<td>Citizen’s Request for State Inspections</td>
<td>310 IAC 12–6–2(e)</td>
<td>30 CFR 842.12(b)</td>
</tr>
</tbody>
</table>

Because the above State rules have the same meaning as the corresponding Federal regulations, we find that they are no less effective than the Federal regulations.

3. 310 IAC 12–3–114(e) Notification of Permit Approval or Denial Actions

The IDNR revised 310 IAC 12–3–114(e)(1) to require the director of IDNR to give a copy of the permit application decision to the local OSM office. This is consistent with the Federal regulation at 30 CFR 773.19(b)(3) that requires a State regulatory authority to issue written notification of the permit application decision to the local OSM office. With this revision, the Indiana rules at 310 IAC 12–3–114(c) through (f) are no less effective than the Federal regulation at 30 CFR 773.19(b).

IV. Summary and Disposition of Comments

Public Comments

OSM requested public comments on the proposed amendment, but did not receive any.

Federal Agency Comments

Under 30 CFR 732.17(h)(11)(i), we requested comments on the amendment from various Federal agencies with an actual or potential interest in the Indiana program (Administrative Record No. IND–1648). By letter dated June 8, 1999, the Mine Safety and Health Administration (MSHA) commented that the proposed rules do not conflict with MSHA regulations (Administrative Record No. IND–1655).

Environmental Protection Agency (EPA)

Under 30 CFR 732.17(h)(11)(i), we are required to get a written agreement from the EPA for those provisions of the program amendment that relate to air or water quality standards issued under the authority of the Clean Water Act (33 U.S.C. 1251 et seq.) or the Clean Air Act (42 U.S.C. 7401 et seq.). However, none of the revisions that Indiana proposed to make in this amendment pertain to air or water quality standards. Therefore, we did not ask the EPA to agree on the amendment.

Under 30 CFR 732.17(h)(11)(i), we requested comments on the amendment from the EPA (Administrative Record No. IND–1651). By letter dated May 21, 1999, the EPA commented that it had reviewed the proposed program amendment and had no comments to offer (Administrative Record No. IND–1651).

State Historical Preservation Officer (SHPO) and the Advisory Council on Historic Preservation (ACHP)

Under 30 CFR 732.17(h)(4), we are required to request comments from the SHPO and ACHP on amendments that may have an effect on historic properties. On May 13, 1999, we requested comments on Indiana’s amendment (Administrative Record No. IND–1648), but neither responded to our request.

V. Director’s Decision

Based on the above findings, we approve the amendment as sent to us by Indiana on May 7, 1999. We approve the rules that Indiana proposed with the provision that they be promulgated in identical form to the rules submitted to and reviewed by OSM and the public.

To implement this decision, we are amending the Federal regulations at 30 CFR Part 914, which codify decisions concerning the Indiana program. We are making this final rule effective immediately to expedite the State program amendment process and to encourage Indiana to bring its program into conformity with the Federal standards. SMCRA requires consistency of State and Federal standards.
VI. Procedural Determinations

Executive Order 12866

The Office of Management and Budget (OMB) exempts this rule from review under Executive Order 12866 (Regulatory Planning and Review).

Executive Order 12988

The Department of the Interior has conducted the reviews required by section 3 of Executive Order 12988 (Civil Justice Reform) and has determined that, to the extent allowed by law, this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State regulatory programs and program amendments since each such program is drafted and promulgated by a specific State, not by OSM. Under sections 503 and 505 of SMCRA (30 U.S.C. 1253 and 1255) and 30 CFR 730.11, 732.15, and 732.17(h)(10), decisions on State regulatory programs and program amendments must be based solely on a determination of whether the submittal is consistent with SMCRA and its implementing Federal regulations and whether the other requirements of 30 CFR Parts 730, 731, and 732 have been met.

National Environmental Policy Act

This rule does not require an environmental impact statement since section 702(d) of SMCRA (30 U.S.C. 1292(d)) provides that agency decisions on State regulatory program provisions do not constitute major Federal actions within the meaning of section 102(2)(C) of the National Environmental Policy Act (42 U.S.C. 4332(2)(C)).

Paperwork Reduction Act

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 et seq.).

Regulatory Flexibility Act

The Department of the Interior has determined that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.). The State submittal which is the subject of this rule is based upon corresponding Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic impact upon a substantial number of small entities. Therefore, this rule will ensure that existing requirements previously published by OSM will be implemented by the State. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions for the corresponding Federal regulations.

Unfunded Mandates

OSM has determined and certifies under the Unfunded Mandates Reform Act (2 U.S.C. 1502 et seq.) that this rule will not impose a cost of $100 million or more in any given year on local, state, or tribal governments or private entities.

List of Subjects in 30 CFR Part 914

Intergovernmental relations, Surface mining, Underground mining.


Charles E. Sandberg,
Acting Regional Director, Mid-Continent Regional Coordinating Center.

For the reasons set out in the preamble, 30 CFR Part 914 is amended as set forth below:

PART 914--INDIANA

1. The authority citation for Part 914 continues to read as follows:

Authority: 30 U.S.C. 1201 et seq.

2. Section 914.15 is amended in the table by adding a new entry in chronological order by “Date of final publication” to read as follows:

§ 914.15 Approval of Indiana regulatory program amendments.

* * * * *

<table>
<thead>
<tr>
<th>Original amendment submission date</th>
<th>Date of final publication</th>
<th>Citation/description</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 7, 1999</td>
<td>August 12, 1999</td>
<td>310 IAC 12–3–109(a) through (d); 12–3–114(b), (e), and (f); 12–3–115(b); 12–4–12(b)(4), (b)(6)(A)(ii), and (c); 12–4–16(a), (c), and (d); 12–6–2(a), (b), (c), and (e).</td>
</tr>
</tbody>
</table>

[FR Doc. 99–20839 Filed 8–11–99; 8:45 am]  
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