

Taxable period	Dividends benefited stock	Accrued interest on debt held by Y	Accrued interest financing instruments	Taxable expense
1/1/97-12/31/97 .....	\$14,400	(\$18,000)	(\$6,859)	(\$10,459)
1/1/98-12/31/98 .....	14,400	(18,000)	(6,281)	(9,881)
1/1/99-12/31/99 .....	14,400	(18,000)	( 5,654)	(9,254)
Total .....	43,200	(54,000)	(18,794)	(29,594)

(iv) *Limit on taxable income under this paragraph (g)(2).* For periods before January 1, 2000, Z has a taxable loss attributable to the fast-pay arrangement of \$29,553 under the recharacterization of Notice 97-21 and paragraph (g)(2)(i)(A) of this section, and a taxable loss of \$29,594 under the recharacterization of paragraphs (c) and (g)(2)(i)(B) of this section. Thus, under paragraph (g)(2)(i) of this section, Z may report a taxable loss attributable to the fast-pay arrangement for periods before January 1, 2000, of either \$29,553 or \$29,594. Under paragraph (g)(2)(ii), Z has no adjustment to its taxable income for its taxable year that includes January 1, 2000.

(3) *Rule to comply with this section.* To comply with this section for each taxable year in which it failed to do so, a taxpayer should file an amended return. For taxable years ending before January 10, 2000, a taxpayer that has complied with Notice 97-21, 1997-1 C.B. 407 (see § 601.601(d)(2) of this chapter), for all such taxable years is considered to have complied with this section and limited its taxable income under paragraph (g)(2)(i)(A) of this section.

(4) *Reporting requirements.* The reporting requirements of paragraph (f) of this section apply to taxable years (of the person required to file the statement) ending after January 10, 2000.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

**Par. 5.** The authority citation for part 602 continues to read as follows:

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

**Par. 6.** Section 602.101(b) is amended by adding an entry in numerical order to the table to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*  
(6) \* \* \*

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.7701(l)-3 .....	1545-1642
* * * * *	* * * * *

Approved: December 10, 1999.  
**Jonathan Talisman,**  
*Acting Assistant Secretary of the Treasury.*  
**Robert Wenzel,**  
*Deputy Commissioner of Internal Revenue.*  
 [FR Doc. 00-114 Filed 1-7-00; 8:45 am]  
**BILLING CODE 4830-01-P**

**POSTAL SERVICE**

**39 CFR Part 111**

**Domestic Mail Manual; Miscellaneous Amendments**

**AGENCY:** Postal Service.  
**ACTION:** Final rule.

**SUMMARY:** This document describes the numerous amendments consolidated in the Transmittal Letter for Issue 55 of the Domestic Mail Manual, which is incorporated by reference in the Code of Federal Regulations, see 39 CFR 111.1. These amendments reflect changes in mail preparation requirements and other miscellaneous rules and regulations not previously published in the **Federal Register**.

**EFFECTIVE DATE:** January 10, 2000.

**FOR FURTHER INFORMATION CONTACT:** Anne Emmerth, (202) 268-2363.

**SUPPLEMENTARY INFORMATION:** The Domestic Mail Manual (DMM), incorporated by reference in title 39, Code of Federal Regulations, part 111, contains the basic standards of the U.S. Postal Service governing its domestic mail services, descriptions of the mail classes and special services and conditions governing their use, and standards for rate eligibility and mail preparation. The document is amended and republished about every six months, with each issue sequentially numbered. Interim updates of the DMM are posted monthly on the USPS Postal Explorer web site (<http://pe.usps.gov>). DMM Issue 55, the next printed edition, is scheduled for release on January 10, 2000. Issue 55 will contain all changes previously published in the **Federal Register** and all changes listed below. The following excerpt from section I010, Summary of Changes, of the transmittal letter for DMM Issue 55 covers the minor changes not previously described

in interim or final rules published in the **Federal Register**. Announcements of these minor changes were first published in various issues of the Postal Bulletin, an official biweekly document published by the Postal Service. In addition, the revised table of contents of DMM Issue 55 is presented.

**Domestic Mail Manual Issue 55**

**Summary of Changes**

*A Addressing*

A010.1.2 and A010.3.2 are amended to correct information on the placement of private mailbox numbers. Effective 6-3-99.

A010.1.2 and A010.3.2 are amended and A010.5.3 is added to reflect changes to regulations relevant to mail delivery procedures to a commercial mail receiving agency (CMRA). Effective 4-24-99.

A040.3.3 is amended to clarify the standards for placement of an optional endorsement line when used with the exceptional address format. Effective 9-9-99.

A950.5.4 is revised to incorporate changes to PS Form 3553, Coding Accuracy Support System (CASS) Summary Report. Effective 2-11-99.

*C Characteristics and Content*

C010.6.2 is added to clarify standards for items mailed in USPS-provided Express Mail and Priority Mail packaging. Effective 9-9-99.

C022.3.3, C023.2.2, and C023.8.5 are revised to reflect organizational changes for rulings and appeals authority. Effective 8-12-99.

C023 is revised to clarify the hazardous material standards concerning the use of shipping papers and the requirements for flammable and magnetized materials. Effective 5-6-99.

C023.4.0 is revised to clarify the standards that apply to flammable and combustible liquids in domestic mail. Effective 12-2-99.

C023.11.4 is amended to change the standards that apply to dry ice in domestic mail via surface transportation. Effective 5-6-99.

C023.11.4 is revised to clarify the standards that apply to dry ice in domestic mail. Effective 11-5-98.

C100.2.6 is revised to clarify the format standards for First-Class Mail card rate eligibility. Effective 9–99.

C100.2.6, C100.2.7, and C100.2.8 are amended to clarify the format standards for cards. Effective 5–6–99.

C200.1.5 is revised to allow a supplement's dimensions to exceed those of the host publication when the publication and the supplement are fully wrapped. Effective 12–17–98.

C200.1.1, C200.1.10, C200.4.1, and C200.4.3 are amended to clarify postal standards regarding label carriers, wrappers, and printed features. Effective 3–11–99.

C820 is revised to clarify specifications for automation flats. Effective 12–14–98.

C820.3.3 is corrected to show the correct thickness for automation flats. Effective 12–3–98.

C820.4.3 is revised to add two alternative mailpiece identification endorsements for polywrapped automation flats. Effective 5–6–99.

The title of C840 is revised for clarity. Effective 3–14–99.

C850 is revised to include information about barcode formatting requirements for delivery confirmation barcodes. Effective 3–14–99.

#### *D Deposit, Collection, and Delivery*

D041.2.8 is revised to clarify the circumstances under which customers of rural and highway contract routes may share a single mail receptacle. Effective 2–11–99.

D042.2.5, D042.2.6, and D042.2.7 are revised to reflect changes to regulations relevant to mail delivery procedures to a commercial mail receiving agency (CMRA). Effective 4–24–99.

D230.3.11 and D230.6.2 are revised to reflect organizational changes for rulings and appeals authority. Effective 8–12–99.

D910.5.3 is revised to expand the application of location-based fees for post office boxes. Effective 1–10–99.

D910.5.3 is revised to correct fee assignments previously published. Effective 1–10–99.

#### *E Eligibility*

E060 is revised to reflect changes in procedures for penalty mail. Effective 2–11–99.

E060.9.6 is amended to change the name and address of Stamp Fulfillment Services (formerly the Philatelic Fulfillment Service Center). Effective 9–99.

E060.12.7, E213.3.7, E213.4.3, E214.3.8, E214.3.11, E270.9.6, E670.10.3, and E670.11.3 are revised to reflect organizational changes for rulings and appeals authority. Effective 8–12–99.

E110.1.3, E110.4.1, E140.1.1, E611.1.2, E612.4.7, and E612.4.9 are revised to provide for the Mailing Online market test. Effective 10–22–98.

E110.1.3, E110.4.1, E140.1.1, E611.1.2, E612.4.7, and E612.4.9 are amended to terminate the Mailing Online market test. Effective 10–29–99.

E120.1.4 is amended and E500.1.6 is added to clarify standards for items mailed in USPS-provided Express Mail and Priority Mail packaging. Effective 9–9–99.

E150.2.0 is amended to change the application process for customers who want to participate in the Qualified Business Reply Mail (QBRM) program. Effective 5–6–99.

E211.10.3 is revised to allow publishers of bound and unbound publications the option of printing the Periodicals identification statement on the table of contents page. Effective 12–2–99.

E230, E250, E620, and E651 are amended to implement new labeling list L001 and optional package reallocation. Effective 7–29–99.

E270.2.4 and E270.5.5 are added to provide for a rate anomaly for Nonprofit and Classroom Periodicals publications. Effective 8–1–99.

E613.1.0 is revised to clarify minimum and maximum weights for Standard Mail (B) subclasses. Effective 6–3–99.

E651.1.1, E651.2.2, E651.2.6, E651.3.8, E652.3.0, and E652.4.2 are revised to clarify and add procedures for destination entry rate mailings and plant-verified drop shipment (PVDS) mailings to standardize requirements for Standard Mail (A) and (B) and to improve Periodicals service. Effective 9–9–99.

E651.2.2c and E652.4.2e are amended to change loading requirements for Periodicals and Standard Mail on the same vehicle. Effective 1–1–00.

E652 Exhibit 6.0, Exhibit 7.0, and Exhibit 8.0 are revised to change and add ZIP Codes for Parcel Post discounts. Effective 1–10–99.

E652 Exhibit 7.0 and Exhibit 8.0 are amended to change and add ZIP Codes for Parcel Post discounts and to correct existing entries for some ZIP Codes. Effective 9–9–99.

E652 Exhibit 8.0 is amended to add, change, and delete ZIP Codes for Parcel Post discounts. Effective 1–10–00.

E652 Exhibit 8.0 is revised to change a postal facility address. Effective 2–11–99.

E670.5.7 is revised to change the standards for mail matter eligible to be sent at Nonprofit Standard Mail rates. Effective 9–9–99.

E670.5.11 is revised to increase the value of low-cost products mailable at Nonprofit Standard Mail rates. Effective 1–1–99.

#### *F Forwarding and Related Services*

F010.8.2 is revised to reflect organizational changes for rulings and appeals authority. Effective 8–12–99.

Exhibit F010.4.1 is amended and F020.2.7 is added to reflect changes to regulations relevant to mail delivery procedures to a commercial mail receiving agency (CMRA). Effective 4–24–99.

#### *G General Information*

G020.3.4, G900.2.3, and G900.2.7 are revised to reflect organizational changes for rulings and appeals authority. Effective 8–12–99.

G043 and G900.1.4 are amended to change the name and address of Stamp Fulfillment Services (formerly the Philatelic Fulfillment Service Center). Effective 9–9–99.

G092 is amended to reflect changes to experimental classifications and rates for nonletter-size Business Reply Mail (BRM). Effective 6–8–99.

G093 is added to provide for the Mailing Online market test. Effective 10–22–98.

G093 is deleted to terminate the Mailing Online market test. Effective 10–29–99.

#### *L Labeling Lists*

L001 is added to implement optional package reallocation. Effective 7–29–99.

L001 is revised to reflect changes in mail processing operations. Effective 7–29–99.

L001, L002, L003, and L005 are revised to reflect changes in mail processing operations. Effective 7–29–99.

L001, L002, L003, L004, L005, and L801 are revised to reflect changes in mail processing operations. Effective 11–18–99.

L002, L005, and L801 are revised to reflect changes in mail processing operations. Effective 1–28–99.

L002, L003, L005, and L801 are revised to reflect changes in mail processing operations. Effective 12–3–98.

L004 and L803 are amended to reflect changes in mail processing operations. Effective 5–6–99.

#### *M Mail Preparation and Sortation*

M011, M031, M032, M033, M041, M045, M200, and M620 are amended to implement new mailing list L001 and optional package reallocation. Effective 7–29–99.

M012.2.2 is amended to clarify standards for marking exceptions for

automation letters and flats. Effective 11-4-99.

M012.2.2 is amended to add new automation markings for MLOCR-prepared First-Class Mail and Standard Mail (A) letters. Effective 1-3-00.

M012.3.1, M012.3.2, and M630.1.1 are revised to allow customers to use "Parcel Select" markings in place of, or in addition to, the currently required markings for pieces entered at Parcel Post DBMC, DSCF, and DDU rates. Effective 9-9-99.

M013.1.1, M014.2.4, and M014.2.5 are revised to show specific markings for optional endorsement and carrier route information lines on packages mailed at certain rates. Effective 7-1-99.

M013.1.5 is added to clarify the standards for placement of an optional endorsement line when used with the exceptional address format. Effective 9-9-99.

M041.2.0 and M041.3.0 are revised to allow mailers to stack pallets four tiers high subject to certain limitations. Effective 2-11-99.

M072 is revised to incorporate standards for Label 23, Priority Mail Drop Shipment Label. Effective 12-17-98.

M072.3.2 is revised to add a new optional marking for pieces contained in an Express Mail or Priority Mail drop shipment and to add a new minimum type size requirement for required rate markings on pieces in a drop shipment. Effective 9-9-99.

M810.1.3 is revised to incorporate new automation markings for MLOCR-prepared First-Class Mail and Standard Mail (A) letters. Effective 1-3-00.

M820.1.5 is revised to clarify specifications for automation flats. Effective 12-14-98.

M820.1.9 is revised to show that for Periodicals, packages of automation mail and packages of nonautomation mail may be sacked together in 3-digit, SCF, ADC, and mixed ADC sacks. Corrects language originally published in Postal Bulletin 21982 (10-8-98). Effective 12-31-98.

#### *P Postage and Payment Methods*

P011 is revised to reflect changes in procedures for penalty mail. Effective 2-11-99.

P011.4.2, P011.5.1, P014.4.6, P014.4.9, P710.4.5, P710.4.9, P720.2.4, P720.2.8, P730.2.5, P730.2.8, P760.1.9, P760.1.11, and P760.1.13 are revised to reflect organizational changes for rulings and appeals authority. Effective 8-12-99.

P011.4.0 and P011.5.0 are revised to clarify appeal procedures for revenue deficiency assessments and to standardize time limits for appealing all

revenue deficiency rulings at 30 days. Effective 9-9-99.

P012 is amended to implement new labeling list L001 and optional package reallocation. Effective 7-29-99.

P013.1.4, P013.1.5, and P013.2.2 are amended to clarify language about computing postage for single-piece rate mailings and Express Mail and to remove references to Presorted Priority Mail, which was eliminated on January 10, 1999. P013.1.6 is deleted because all current postage meters are able to print fractional postage amounts. Effective 9-9-99.

P014.2.4 is revised to indicate that a full refund may be given for delivery confirmation if no service is provided. Effective 3-14-99.

P014.2.10 is revised to clarify exchange and refund procedures for Breast Cancer Research semi-postal stamps. Effective 1-10-99.

P014.4.14, P014.4.17, and P760 are revised to incorporate new automation markings for MLOCR prepared First-Class Mail and Standard Mail (A) letters. Effective 1-3-00.

P021.2.1 and P021.2.6 are amended to change the name and address of Stamp Fulfillment Services (formerly the Philatelic Fulfillment Service Center). Effective 9-9-99.

P040.5.1 is revised to provide for the Mailing Online market test. Effective 10-22-98.

P040.5.1d is deleted to terminate the Mailing Online market test. Effective 10-29-99.

P070.2.0 is amended to provide an exception to printing a permit imprint on the outside of a Periodicals publication when mailing First-Class Mail or Standard Mail (A) enclosures. Effective 7-29-99.

P100.3.2 and P100.3.3 are deleted to correct information about Presorted Priority Mail originally published in Postal Bulletin 21984A. Effective 1-10-99.

#### *R Rates and Fees*

R000.4.0 and R900.9.0 are revised to correct rate errors. Effective 1-10-99.

R200.1.3, R200.2.3, R200.3.3, R200.4.3, and R200.5.3 are amended to clarify eligibility for Periodicals SCF and DU per piece rate discounts. Effective 5-6-99.

R900.7.0 is revised to include fees for delivery confirmation service. Effective 3-14-99.

R900.9.0 is revised to clarify the differences in marking and treatment between parcels insured for \$50 or less and parcels insured for more than \$50. Effective 10-7-99.

#### *S Special Services*

S010.2.9 is amended to correct a reference to the fee for indemnity claims. Effective 3-11-99.

S911, S913, S915, S916, S921, and S930 are amended and S918 is added to provide standards for delivery confirmation service. Effective 3-14-99.

S913.2.3 is revised to clarify the differences in marking and treatment between parcels insured for \$50 or less and parcels insured for more than \$50. Effective 10-7-99.

S923 is revised to allow merchandise return service permit holders to distribute merchandise return service labels by facsimile transmission (fax) to customers or by electronic transmission to customers who then download, print, and affix the labels to mailpieces to be returned to the permit holders. Effective 12-31-98.

S923.1.0 and S923.5.0 are amended to clarify the standard that requires that instructions be given with merchandise return service labels about how and where to mail the parcels. Effective 6-3-99.

S924 is revised to provide for changes in bulk parcel return service (BPRS) to allow properly endorsed Standard Mail (A) machinable parcels to be returned to the original mailer when recipients have opened, resealed, and redeposited the parcels in the mail without paying additional postage. These changes also allow mailers the option to provide at their own expense a label with a barcode that can be used by recipients when returning a parcel to a previously designated postal facility. Effective 10-3-99.

#### **List of Subjects in 39 CFR Part 111**

Administrative practice and procedure, Postal Service.

In consideration of the foregoing, 39 CFR part 111 is amended as set forth below:

#### **PART 111—[AMENDED]**

1. The authority citation for 39 CFR part 111 continues to read as follows:

**Authority:** 5 U.S.C. 552(a); 39 U.S.C. 101, 401, 403, 404, 414, 3001-3011, 3201-3219, 3403-3406, 3621, 3626, 5001.

2. The table at the end of § 111.3(f) is amended by adding at the end thereof a new entry to read as follows:

#### **§ 111.3 Amendments to the Domestic Mail Manual.**

\* \* \* \* \*

(f) \* \* \*

Transmittal letter for issue	Dated	Federal Register publication
55 .....	January 10, 2000 .....	65 FR [INSERT PAGE NUMBER].
3. Section 111.5 is revised to read as follows:	D070 Drop Shipment	E651 Regular, Nonprofit, and Enhanced Carrier Route Standard Mail
<b>§ 111.5 Contents of the Domestic Mail Manual.</b>	D071 Express Mail and Priority Mail	E652 Parcel Post
<b>A Addressing</b>	D072 Metered Mail	E670 Nonprofit Standard Mail
A000 Basic Addressing	D100 First-Class Mail	<b>F Forwarding and Related Services</b>
A010 General Addressing Standards	D200 Periodicals	F000 Basic Services
A040 Alternative Addressing Formats	D210 Basic Information	F010 Basic Information
A060 Detached Address Labels (DALs)	D230 Additional Entry	F020 Forwarding
A800 Addressing for Automation	D500 Express Mail	F030 Address Correction, Address Change, FASTforward, and Return Services
A900 Customer Support	D600 Standard Mail	<b>G General Information</b>
A910 Mailing List Services	D900 Other Delivery Services	G000 The USPS and Mailing Standards
A920 Address Sequencing Services	D910 Post Office Box Service	G010 Basic Business Information
A930 Other Services	D920 Caller Service	G011 Post Offices and Postal Services
A950 Coding Accuracy Support System (CASS)	D930 General Delivery and Firm Holdout	G013 Trademarks and Copyrights
<b>C Characteristics and Content</b>	<b>E Eligibility</b>	G020 Mailing Standards
C000 General Information	E000 Special Eligibility Standards	G030 Postal Zones
C010 General Mailability Standards	E010 Overseas Military Mail	G040 Informational Resources
C020 Restricted or Nonmailable Articles and Substances	E020 Department of State Mail	G041 Postal Business Centers
C021 Articles and Substances Generally	E030 Mail Sent by U.S. Armed Forces	G042 Rates and Classification Service Centers
C022 Perishables	E040 Free Matter for the Blind and Other Handicapped Persons	G043 Address List for Correspondence
C023 Hazardous Materials	E050 Official Mail (Franked)	G090 Experimental Classifications and Rates
C024 Other Restricted or Nonmailable Matter	E060 Official Mail (Penalty)	G092 Nonletter-Size Business Reply Mail
C030 Nonmailable Written, Printed, and Graphic Matter	E070 Mixed Classes	G900 Philatelic Services
C031 Written, Printed, and Graphic Matter Generally	E080 Absentee Balloting Materials	<b>L Labeling Lists</b>
C032 Sexually Oriented Advertisements	E100 First-Class Mail	L000 General Use
C033 Pandering Advertisements	E110 Basic Standards	L001 5-Digit Scheme—Periodicals Flats and Irregular Parcels and Standard Mail (A) Flats
C050 Mail Processing Categories	E120 Priority Mail	L002 3-Digit ZIP Code Prefix Matrix
C100 First-Class Mail	E130 Nonautomation Rates	L003 3-Digit ZIP Code Prefix Groups—3-Digit Scheme Sortation
C200 Periodicals	E140 Automation Rates	L004 3-Digit ZIP Code Prefix Groups—ADC Sortation
C500 Express Mail	E150 Qualified Business Reply Mail (QBRM)	L005 3-Digit ZIP Code Prefix Groups—SCF Sortation
C600 Standard Mail	E200 Periodicals	L600 Standard Mail
C800 Automation-Compatible Mail	E210 Basic Standards	L601 BMCs—Machinable Parcels
C810 Letters and Cards	E211 All Periodicals	L602 BMCs/ASFs—DBMC Rates
C820 Flats	E212 Qualification Categories	L603 ADCs—Irregular Parcels
C830 OCR Standards	E213 Periodicals Mailing Privileges	L604 Originating ADCs—Irregular Parcels
C840 Barcoding Standards for Letters and Flats	E214 Reentry	L605 BMCs—Nonmachinable Parcel Post
C850 Barcoding Standards for Standard Mail (B) Machinable Parcels	E215 Copies Not Paid or Requested by Addressee	L800 Automation Rate Mailings
<b>D Deposit, Collection, and Delivery</b>	E216 Publisher Records	L801 AADCs—Letter-Size Mailings
D000 Basic Information	E230 Nonautomation Rates	L802 BMC/ASF Entry—Periodicals and Standard Mail (A)
D010 Pickup Service	E240 Automation Rates	L803 Non-BMC/ASF Entry—Periodicals and Standard Mail (A)
D020 Plant Load	E250 Destination Entry	
D030 Recall of Mail	E270 Preferred Periodicals	
D040 Delivery of Mail	E500 Express Mail	
D041 Customer Mail Receptacles	E600 Standard Mail	
D042 Conditions of Delivery	E610 Basic Standards	
	E611 All Standard Mail	
	E612 Additional Standards for Standard Mail (A)	
	E613 Additional Standards for Standard Mail (B)	
	E620 Nonautomation Standard Mail (A) Rates	
	E630 Standard Mail (B)	
	E640 Automation Standard Mail (A) Rates	
	E650 Destination Entry	

**M Mail Preparation and Sortation**

- M000 General Preparation Standards
- M010 Mailpieces
- M011 Basic Standards
- M012 Markings and Endorsements
- M013 Optional Endorsement Lines
- M014 Carrier Route Information Lines
- M020 Packages and Bundles
- M030 Containers
- M031 Labels
- M032 Barcoded Labels
- M033 Sacks and Trays
- M040 Pallets
- M041 General Standards
- M045 Palletized Mailings
- M050 Delivery Sequence
- M070 Mixed Classes
- M071 Basic Information
- M072 Express Mail and Priority Mail Drop Shipment
- M073 Combined Mailings of Standard Mail (A) and Standard Mail (B) Parcels
- M074 Plant Load Mailings
- M100 First-Class Mail (Nonautomation)
- M120 Priority Mail
- M130 Presorted First-Class Mail
- M200 Periodicals (Nonautomation)
- M500 Express Mail
- M600 Standard Mail (Nonautomation)
  - M610 Presorted Standard Mail (A)
  - M620 Enhanced Carrier Route Standard Mail
  - M630 Standard Mail (B)
  - M800 All Automation Mail
  - M810 Letter-Size Mail
  - M820 Flat-Size Mail

**P Postage and Payment Methods**

- P000 Basic Information
  - P010 General Standards
  - P011 Payment
  - P012 Documentation
  - P013 Rate Application and Computation
  - P014 Refunds and Exchanges
  - P020 Postage Stamps and Stationery
  - P021 Stamped Stationery
  - P022 Postage Stamps
  - P023 Precanceled Stamps
  - P030 Postage Meters and Meter Stamps
    - P040 Permit Imprints
    - P070 Mixed Classes
- P100 First-Class Mail
- P200 Periodicals
- P500 Express Mail
- P600 Standard Mail
- P700 Special Postage Payment Systems
  - P710 Manifest Mailing System (MMS)
  - P720 Optional Procedure (OP) Mailing System
  - P730 Alternate Mailing Systems (AMS)

- P750 Plant-Verified Drop Shipment (PVDS)
- P760 First-Class or Standard Mail (A) Mailings With Different Payment Methods

**R Rates and Fees**

- R000 Stamps and Stationery
- R100 First-Class Mail
- R200 Periodicals
- R500 Express Mail
- R600 Standard Mail
- R900 Services

**S Special Services**

- S000 Miscellaneous Services
  - S010 Indemnity Claims
  - S020 Money Orders and Other Services
  - S070 Mixed Classes
- S500 Special Services for Express Mail
- S900 Special Postal Services
  - S910 Security and Accountability
  - S911 Registered Mail
  - S912 Certified Mail
  - S913 Insured Mail
  - S914 Certificate of Mailing
  - S915 Return Receipt
  - S916 Restricted Delivery
  - S917 Return Receipt for Merchandise
  - S918 Delivery Confirmation
  - S920 Convenience
  - S921 Collect on Delivery (COD) Mail
  - S922 Business Reply Mail (BRM)
  - S923 Merchandise Return Service
  - S924 Bulk Parcel Return Service
  - S930 Handling

**I Index Information**

- I000 Information
  - I010 Summary of Changes
  - I020 References
  - I021 Forms Glossary
  - I022 Subject Index

Stanley F. Mires,

*Chief Counsel, Legislative.*

[FR Doc. 00-516 Filed 1-7-00; 8:45 am]

**BILLING CODE 7710-12-P**

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**ENVIRONMENTAL PROTECTION AGENCY**
**40 CFR Part 49**

[OAR-FRL-6521-2]

**Indian Tribes: Air Quality Planning and Management**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Clarification.

**SUMMARY:** On February 12, 1998, EPA issued its final rule on implementing section 301(d) of the CAA (63 FR 7254, Indian Tribes: Air Quality Planning and Management), hereafter known as the

Tribal Authority Rule (TAR). The TAR specified provisions of the CAA for which EPA may treat Indian tribes in the same manner as states. Among other things, the preamble to the TAR described a process by which tribal assertions of jurisdiction would be submitted to "appropriate governmental entities" for review and comment. The purpose of this document is to clarify EPA's position on receiving comments on tribal jurisdictional assertions under section 301(d) of the CAA.

**FOR FURTHER INFORMATION CONTACT:**

David R. LaRoche, Office of Air and Radiation (OAR 6101-A), U.S. Environmental Protection Agency, 401 M Street, S.W., Washington DC 20460 at (202) 564-7416.

**SUPPLEMENTARY INFORMATION:****I. Background**

Consistent with the treatment in the same manner as a state (TAS) process that EPA has historically implemented under the Clean Water and Safe Drinking Water Acts, the preamble to EPA's proposed rule on tribal CAA programs stated that the CAA TAS process "will provide States with an opportunity to notify EPA of boundary disputes and enable EPA to obtain relevant information as needed[.]" 59 FR at 43963. The proposal also indicated that a principal concern in utilizing the eligibility process was to streamline EPA's review of such requests to eliminate needless delay. *Id.* In finalizing the TAR to provide for notice to and comment from "appropriate governmental entities," EPA was generally affirming prior TAS practice. EPA also noted in its proposal that the CAA does not mandate a specific process regarding TAS determinations, including determinations regarding jurisdiction.<sup>1</sup>

The Agency considers such TAS determinations to be informal adjudications. Therefore, primarily to inform EPA regarding the existence of competing claims over tribes' reservation boundary assertions and assertions of jurisdiction over non-reservation areas, the TAR provided for

<sup>1</sup> The four criteria established by the TAR to determine a tribe's eligibility to be treated in the same manner as a state are: (1) The applicant is an Indian tribe recognized by the Secretary of the Interior; (2) the Indian tribe has a governing body carrying out substantial governmental duties and functions; (3) the functions to be exercised by the Indian tribe pertain to the management and protection of air resources within the exterior boundaries of the reservation or other areas within the tribe's jurisdiction; and (4) the Indian tribe is reasonably expected to be capable of carrying out the function to be exercised in a manner consistent with the terms and purposes of the CAA and all applicable regulations.