

A-33: The return or returns must be filed on or before February 28 (March 31 if filed electronically) of the year following the calendar year in which the acquisition of an interest in the property occurs or in which the lender knows or has reason to know of the abandonment of the property.

Par. 18. In § 1.6050P-1, paragraph (a)(4)(i) is revised to read as follows:

§ 1.6050P-1 Information reporting for discharges of indebtedness by certain financial entities.

(a) \* \* \* (4) \* \* \* (i) In general. Except as provided in paragraph (a)(4)(ii) of this section, returns required by this section must be filed with the Internal Revenue Service office designated in the instructions for Form 1099-C on or before February 28 (March 31 if filed electronically) of the year following the calendar year in which the identifiable event occurs.

Par. 19. In § 1.6052-1, paragraph (b)(1)(ii) is revised to read as follows:

§ 1.6052-1 Information returns regarding payment of wages in the form of group-term life insurance.

(b) \* \* \* (1) \* \* \* (ii) Exception. In a case where an employer is not required to file Forms W-3 and W-2 under § 31.6011(a)-4 or § 31.6011(a)-5 of this chapter, returns on Forms W-3 and W-2 required under paragraph (a) of this section for any calendar year shall be filed on or before February 28 (March 31 if filed electronically) of the following year.

PART 31—EMPLOYMENT TAXES

Par. 20. The authority citation for part 31 continues to read in part as follows:

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

Par. 21. In § 31.3402(q)-1, the first sentence of paragraph (f)(1) is revised to read as follows:

§ 31.3402(q)-1 Extension of withholding to certain gambling winnings.

(f) \* \* \* (1) In general. Every person making payment of winnings for which a statement is required under paragraph (e) of this section shall file a return on Form W-2G with the Internal Revenue Service Center serving the district in which is located the principal place of business of the person making the return on or before February 28 (March 31 if filed electronically) of the calendar year following the calendar year in

which the payment of winnings is made. \* \* \*

Par. 22. In § 31.6053-3, the first sentence of paragraph (a)(4) is revised to read as follows:

§ 31.6053-3 Reporting by certain large food or beverage establishments with respect to tips.

(4) Time and place for filing. The information return required by this paragraph shall be filed on or before the last day of February (March 31 if filed electronically) of the year following the calendar year for which the return is made with the Internal Revenue Service Center specified by the Form 8027 or its instructions. \* \* \*

Par. 23. In § 31.6071(a)-1, paragraph (a)(3)(i) is revised to read as follows:

§ 31.6071(a)-1 Time for filing returns and other documents.

(3) \* \* \* (i) General rule. Each information return in respect of wages as defined in the Federal Insurance Contributions Act or of income tax withheld from wages which is required to be made under § 31.6051-2 shall be filed on or before the last day of February (March 31 if filed electronically) of the year following the calendar year for which it is made, except that, if a tax return under § 31.6011(a)-5(a) is filed as a final return for a period ending prior to December 31, the information statement shall be filed on or before the last day of the second calendar month following the period for which the tax return is filed.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 24. The authority citation for part 301 continues to read in part as follows:

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

Par. 25. Section 301.6651-1 is amended by:

- 1. Revising the last sentence in paragraph (a)(2).
2. Revising the second sentence in paragraph (a)(3).
3. Adding paragraph (a)(4).
The revisions and additions read as follows:

§ 301.6651-1 Failure to file tax return or to pay tax.

(2) \* \* \* Except as provided in paragraph (a)(4) of this section, the amount to be added to the tax is 0.5

percent of the amount of tax shown on the return if the failure is for not more than 1 month, with an additional 0.5 percent for each additional month or fraction thereof during which the failure continues, but not to exceed 25 percent in the aggregate.

(3) \* \* \* Except as provided in paragraph (a)(4) of this section, the amount to be added to the tax is 0.5 percent of the amount stated in the notice and demand if the failure is for not more than 1 month, with an additional 0.5 percent for each additional month or fraction thereof during which the failure continues, but not to exceed 25 percent in the aggregate. \* \* \*

(4) Reduction of failure to pay penalty during the period an installment agreement is in effect—(i) In general. In the case of a return filed by an individual on or before the due date for the return (including extensions)—

(A) The amount added to tax for a month or fraction thereof is determined by substituting 0.25 percent for 0.5 percent under paragraph (a)(2) of this section if at any time during the month an installment agreement under section 6159 is in effect for the payment of such tax; and

(B) The amount added to tax for a month or fraction thereof is determined by substituting 0.25 percent for 0.5 percent under paragraph (a)(3) of this section if at any time during the month an installment agreement under section 6159 is in effect for the payment of such tax.

(ii) Effective date. This paragraph (a)(4) applies for purposes of determining additions to tax for months beginning after December 31, 1999.

Robert E. Wenzel,

Deputy Commissioner Internal Revenue.

[FR Doc. 00-1898 Filed 1-26-00; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA 00-67, MM Docket No. 00-7, RM-9799]

Radio Broadcasting Services; Alva, OK

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: The Commission requests comments on a petition filed by Wing-&-a-Prayer Broadcasting Company seeking the allotment of Channel 296C3 to Alva, OK, as the community's fourth

local FM service. Channel 296C3 can be allotted to Alva in compliance with the Commission's minimum distance separation requirements without the imposition of a site restriction, at coordinates 36-48-06 North Latitude and 98-40-00 West Longitude.

**DATES:** Comments must be filed on or before March 6, 2000, and reply comments on or before March 21, 2000.

**ADDRESSES:** Federal Communications Commission, 445 12th Street, S.W., Room TW-A325, Washington, DC 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner, or its counsel or consultant, as follows: Bryce S. Kennedy, One Grand Center, Mezzanine Suite, Enid, OK 73701 (Counsel to petitioner).

**FOR FURTHER INFORMATION CONTACT:** Leslie K. Shapiro, Mass Media Bureau, (202) 418-2180.

**SUPPLEMENTARY INFORMATION:** This is a synopsis of the Commission's Notice of Proposed Rule Making, MM Docket No. 00-7, adopted January 5, 2000, and released January 14, 2000. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Reference Center, 445 12th Street, SW, Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractor, International Transcription Services, Inc., (202) 857-3800, 1231 20th Street, NW, Washington, DC 20036.

Provisions of the Regulatory Flexibility Act of 1980 do not apply to this proceeding.

Members of the public should note that from the time a Notice of Proposed Rule Making is issued until the matter is no longer subject to Commission consideration or court review, all *ex parte* contacts are prohibited in Commission proceedings, such as this one, which involve channel allotments. See 47 CFR 1.1204(b) for rules governing permissible *ex parte* contacts.

For information regarding proper filing procedures for comments, see 47 CFR 1.415 and 1.420.

#### List of Subjects in 47 CFR Part 73

Radio Broadcasting.

Federal Communications Commission.

**John A. Karousos,**

*Chief, Allocations Branch, Policy and Rules Division, Mass Media Bureau.*

[FR Doc. 00-1929 Filed 1-26-00; 8:45 am]

**BILLING CODE 6712-01-U**

## FEDERAL COMMUNICATIONS COMMISSION.

### 47 CFR Part 73

[DA 00-68; MM Docket No. 00-8; RM-9788]

#### Radio Broadcasting Services; Spencer and Webster, MA.

**AGENCY:** Federal Communications Commission

**ACTION:** Proposed rule.

**SUMMARY:** This document requests comments on a Petition for Rule Making filed on behalf of Montachusett Broadcasting, Inc., licensee of Station WORC-FM, Channel 255A, Spencer, Massachusetts, proposing the reallocation of Channel 255A from Spencer to Webster, Massachusetts, and the modification of the Station WORC-FM license to specify Webster as the community of license. Coordinates for this proposal are 42-02-10 and 71-59-23.

**DATES:** Comments must be filed on or before March 8, 2000, and reply comments on or before March 23, 2000.

**ADDRESSES:** Secretary, Federal Communications Commission, Washington, DC, 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner's counsel, as follows: Erwin G. Krasnow, c/o Verner, Liipert, Bernhard, McPherson and Hand 901, 15th Street, NW, Suite 700, Washington, DC 20005.

**FOR FURTHER INFORMATION CONTACT:** Robert Hayne, Mass Media Bureau (202) 418-2177.

**SUPPLEMENTARY INFORMATION:** This is a synopsis of the Commission's *Notice of Proposed Rule Making* in MM Docket No. 00-8, adopted January 5, 2000, and released January 14, 2000. The full text of this Commission action is available for inspection and copying during normal business hours in the FCC Reference Information Center at Portals II, CY-A257, 445 12th Street, SW, Washington, D.C. The complete text of this action may also be purchased from the Commission's copy contractor, International Transcription Service, Inc., (202) 857-3800, 1231 20th Street, Washington, D.C. 20036.

Provisions of the Regulatory Flexibility Act of 1980 do not apply to this proceeding.

Members of the public should note that from the time a Notice of Proposed Rule Making is issued until the matter is no longer subject to Commission consideration or court review, all *ex parte* contacts are prohibited in Commission proceedings, such as this

one, which involve channel allotments. See 47 CFR 1.1204(b) for rules governing permissible *ex parte* contacts.

For information regarding proper filing procedures for comments, see 47 CFR 1.415 and 1.420.

#### List of Subjects in 47 CFR Part 73

Radio Broadcasting.

Federal Communications Commission.

**John A. Karousos,**

*Chief, Allocations Branch, Policy and Rules Division, Mass Media Bureau.*

[FR Doc. 00-1928 Filed 1-26-00; 8:45 am]

**BILLING CODE 6712-01-U**

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 73

[DA No. 00-79, MM Docket No. 00-9, RM-9526]

#### Radio Broadcasting Services; Beaumont and Dayton, TX

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule.

**SUMMARY:** This document requests comments on a petition filed by KXTJ License, Inc. requesting the reallocation of Channel 300C from Beaumont, Texas, to Dayton, Texas, and modification of the license for Station KXTJ(FM) to specify Dayton, Texas, as the community of license. The coordinates for Channel 300C at Dayton are 30-00-56 and 94-31-37. In accordance with Section 1.420(i) of the Commission's Rules, we shall not accept competing expressions of interest in the use of Channel 300C at Dayton.

**DATES:** Comments must be filed on or before March 6, 2000, and reply comments on or before March 21, 2000.

**ADDRESSES:** Federal Communications Commission, 445 Twelfth Street, S.W., Washington, D.C. 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner's counsel, as follows: Lawrence Roberts, Mary L. Plantamura, Davis Wright Tremaine LLP, 1500 K Street, N.W., Suite 450, Washington, DC. 20005.

**FOR FURTHER INFORMATION CONTACT:** Kathleen Scheuerle, Mass Media Bureau, (202) 418-2180.

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's Notice of Proposed Rule Making, MM Docket No. 00-9, adopted January 12, 2000, and released January 14, 2000. The full text of this Commission decision is available for inspection and copying during