

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 31**

[REG-110374-00]

RIN 1545-AY21

Interest-Free Adjustments With Respect to Underpayments of Employment Taxes; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains a correction to a notice of proposed rulemaking that was published in the **Federal Register** on Wednesday, January 17, 2001 (66 FR 3956), relating to interest-free adjustments with respect to underpayments of employment taxes.

FOR FURTHER INFORMATION CONTACT: Anne O'Connell Devereaux (202) 622-3850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The notice of proposed rulemaking (REG-110374-00), that is the subject of this correction is under section 6205 of the Internal Revenue Code.

Need for Correction

As published the notice of proposed rulemaking (REG-110374-00), contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking which was the subject of FR Doc. 01-273, is corrected as follows:

On page 3958, column 2, in the preamble under the paragraph heading "Proposed Effective Date", the first paragraph, line 7, the language "January 12, 2001. No inference is" is corrected to read "January 17, 2001. No inference is".

Cynthia E. Grigsby,

Chief, Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning).

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DEPARTMENT OF THE INTERIOR**Office of Surface Mining Reclamation and Enforcement****30 CFR Part 917**

[KY-229-FOR]

Kentucky Regulatory Program

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

ACTION: Proposed rule; public comment period and opportunity for public hearing.

SUMMARY: OSM is announcing receipt of a proposed amendment to the Kentucky regulatory program (Kentucky program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The proposed amendment consists of revisions to the Kentucky regulations pertaining to subsidence control. The amendment is intended to revise the Kentucky program to be consistent with the corresponding Federal regulations.

DATES: If you submit written comments, they must be received by 4:00 p.m., [E.D.T.], April 4, 2001. If requested, a public hearing on the proposed amendment will be held on March 30, 2001. Requests to speak at the hearing must be received by 4:00 p.m., [E.D.T.], on March 20, 2001.

ADDRESSES: Mail or hand-deliver your written comments and requests to speak at the hearing to William J. Kovacic, Field Office Director, at the address listed below.

You may review copies of the Kentucky program, the proposed amendment, a listing of any scheduled public hearings, and all written comments received in response to this document at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the proposed amendment by contacting OSM's Lexington Field Office.

William J. Kovacic, Director, Lexington Field Office, Office of Surface Mining Reclamation and Enforcement, 2675 Regency Road, Lexington, Kentucky 40503, Telephone: (859) 260-8400, E-Mail: bkovacic@osmre.gov
Department of Surface Mining Reclamation and Enforcement, 2 Hudson Hollow Complex, Frankfort, Kentucky 40601, Telephone: (502) 564-6940

FOR FURTHER INFORMATION CONTACT:

William J. Kovacic, Director, Lexington Field Office, Telephone: (859) 260-8400.

SUPPLEMENTARY INFORMATION:**I. Background on the Kentucky Program**

On May 18, 1982, the Secretary of the Interior conditionally approved the Kentucky program. You can find background information on the Kentucky program, including the Secretary's findings, the disposition of comments, and the conditions of approval in the May 18, 1982, **Federal Register** (47 FR 21404). You can find subsequent actions concerning the conditions of approval and program amendments at 30 CFR 917.11, 917.13, 917.15, 917.16, and 917.17.

II. Description of the Proposed Amendment

By letter dated January 25, 2001 (Administrative Record No. KY-1502), Kentucky submitted a proposed amendment to its program consisting of changes to the Kentucky Administrative Regulations (KAR) at 405 KAR 18:210—Subsidence Control. Kentucky is responding to OSM's suspension of regulations pertaining to presubsidence surveys of structures and rebuttable presumption of causation of subsidence damage (64 FR 71652, December 22, 1999).

Specifically, Kentucky proposes to: (a) delete the requirement for presubsidence surveys of structures at Section 1(4); (b) amend Section 2(2) to change the minimum period of prior notice by the permittee to surface owners prior to undermining their property from 10 days to 30 days in emergency conditions; and (c) delete the rebuttable presumption of causation of subsidence damage in Section 3(4).

III. Public Comment Procedures

In accordance with the provisions of 30 CFR 732.17(h), OSM is seeking comments on whether the proposed amendment satisfies the applicable program approval criteria of 30 CFR 732.15. If the amendment is deemed adequate, it will become part of the Kentucky program.

Written Comments: If you submit written or electronic comments on the proposed rule during the 30-day comment period, they should be specific, be confined to issues pertinent to the notice, and explain the reason for your recommendation(s). We may not be able to consider or include in the Administrative Record comments delivered to an address other than the one listed above (see **ADDRESSES**).

Electronic Comments: Please submit Internet comments as an ASCII, WordPerfect, or Word file and avoid using special characters and any form of encryption. Please also include "Attn: