DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 8972]

RIN 1545–AW05

Averaging of Farm Income; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations that were published in the **Federal Register** on Tuesday, January 8, 2002 (67 FR 817) relating to the election to average farm income in computing tax liability.

DATES: This correction is effective January 8, 2002.

FOR FURTHER INFORMATION CONTACT: John M. Moran (202) 622–4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 1301 of the Internal Revenue Code.

Need for Correction

As published, the final regulations contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8972), that were the subject of FR Doc. 02–183, is corrected as follows:

§ 1–1301–1 [Corrected]

On page 821, column 1, § 1.1301–1, paragraph (d)(3)(ii), *Example* (ii), line 9, the language ''years 1990, 2000, and 2001. T's 2002 tax'' is corrected to read ''years 1999, 2000, and 2001. T's 2002 tax.''

LaNita Van Dyke,

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

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Parts 724 and 846

RIN 1029–AC02

Individual Civil Penalties—Change of Address for Appeals

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

ACTION: Final rule.

SUMMARY: The Office of Surface Mining Reclamation and Enforcement (OSM) is revising its regulations governing individual civil penalties to reflect a change of address for the Department of the Interior's Office of Hearings and Appeals (OHA). OHA is moving to a new location in Arlington, Virginia, effective February 11, 2002.

DATES: This rule is effective February 11, 2002.

FOR FURTHER INFORMATION CONTACT: Andy DeVito, Office of Surface Mining Reclamation and Enforcement, Room 117, South Interior Building, 1951 Constitution Avenue NW, Washington, DC 20240; Telephone 202–208–2701.

SUPPLEMENTARY INFORMATION:

I. Background.
II. Procedural Matters and Required Determinations.

I. Background

In 30 CFR parts 724 and 846, 0SM has established procedures for the assessment of individual civil penalties against a corporate director, officer, or agent of a corporate permittee who knowingly and willfully authorized, ordered, or carried out a violation or a failure or refusal to comply. Included in the procedures are provisions allowing the individual to appeal a proposed individual civil penalty assessment to OHA which is part of the Department of the Interior. OHA consists of a headquarters office, located in Arlington, Virginia, and nine field offices located throughout the country. Since 1970, the headquarters office has been located at 4015 Wilson Boulevard, and that address is included in one section each within 30 CFR parts 724 and 846.

Effective February 11, 2002, the OHA headquarters office is being relocated to 801 North Quincy Street, Arlington, Virginia. In anticipation of that move, OSM is revising its administrative appeals regulations to reflect OHA's new street address.

II. Procedural Matters and Required Determinations.

Administrative Procedure Act

This final rule has been issued without prior public notice or opportunity for public comment. The Administrative Procedure Act (APA) (5 U.S.C. 553) provides an exception to the notice and comment procedures when an agency finds that there is good cause for dispensing with such procedures on the basis that they are impracticable, unnecessary or contrary to the public interest. OSM has determined that under 5 U.S.C. 553(b)(3)(B) good cause exists for dispensing with the notice of proposed rulemaking and public comment procedures for this rule because the rule merely changes an address contained in the regulations and does not impose any new OSM regulatory requirements. These same reasons also provide OSM with good cause under 5 U.S.C. 553(d)(3) of the APA to have the regulation become effective on a date that is less than 30 days after the date of publication in the **Federal Register**.

Executive Order 12866—Regulatory Planning and Review

This document is not a significant rule and is not subject to review by the Office of Management and Budget under Executive Order 12866.

a. The change of address will not have an effect of $100 million or more on the economy. It will not adversely affect in a material way the economy, productivity, competition, jobs, the environment, public health or safety, or state, local, or tribal governments or communities.

b. This rule will not create a serious inconsistency or otherwise interfere with an action taken or planned by another agency.

c. This rule does not alter the budgetary effects of entitlements, grants, user fees, or loan programs or the rights or obligations of their recipients.

d. This rule does not raise novel legal or policy issues.

Executive Order 13211—Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use

This rule is not considered a significant energy action under Executive Order 13211. The change of address will not have a significant affect on the supply, distribution, or use of energy.

Regulatory Flexibility Act

The Department of the Interior certifies that this rule will not have a