

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).

[FR Doc. 02-2744 Filed 2-4-02; 8:45 am]

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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, OSM 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 effect on the supply, distribution, or use of energy.

Regulatory Flexibility Act

The Department of the Interior certifies 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.*). As previously stated, the change of address will not have an adverse economic impact. Further, the rule produces no adverse effects on competition, employment, investment, productivity, innovation, or the ability of United States enterprises to compete with foreign-based enterprises in domestic or export markets.

Small Business Regulatory Enforcement Fairness Act

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule:

- a. Does not have an annual effect on the economy of \$100 million or more.
- b. Will not cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions
- c. Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises for the reasons stated above.

Unfunded Mandates

This rule does not impose an unfunded mandate on State, local, or Tribal governments or the private sector of more than \$100 million per year. The rule does not have a significant or unique effect on State, Tribal, or local governments or the private sector. A statement containing the information required by the Unfunded Mandates Reform Act (2 U.S.C. 1534) is not required.

Executive Order 12630—Takings

In accordance with Executive Order 12630, the rule does not have significant takings implications. A takings implication assessment is not required.

Executive Order 12612—Federalism

In accordance with Executive Order 12612, the rule does not have significant Federalism implications to warrant the preparation of a Federalism Assessment for the reasons discussed above.

Executive Order 12988—Civil Justice Reform

In accordance with Executive Order 12988, the Office of the Solicitor has determined that this rule does not unduly burden the judicial system and meets the requirements of sections 3(a) and 3(b)(2) of the Order.

Paperwork Reduction Act

This rule does not require an information collection from 10 or more parties and a submission under the Paperwork Reduction Act to the Office of Management and Budget is not required.

National Environmental Policy Act

OSM has reviewed this rule and determined that it is categorically excluded from the National Environmental Policy Act process in accordance with the Departmental Manual 516 DM 2, Appendix 1.10. (Categorical Exclusion for policies, directives, regulations and guidelines of an administrative, financial, legal, technical or procedural nature).

List of Subjects

30 CFR Part 724

Administrative practice and procedure, Penalties, Surface mining, underground mining.

30 CFR Part 846

Administrative practice and procedure, Penalties, Surface mining, Underground mining.

Dated: January 23, 2002.

J. Steven Griles,

Acting Assistant Secretary, Land and Minerals Management.

For the reasons stated in the preamble, 30 CFR parts 724 and 846 are amended as set forth below:

PART 724—INDIVIDUAL CIVIL PENALTIES

1. The authority citation for part 724 continues to read as follows:

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

§ 724.17 [Amended]

2. In § 724.17(b)(1), remove “4015 Wilson Boulevard” and add “801 North Quincy Street.”

PART 846—INDIVIDUAL CIVIL PENALTIES

3. The authority citation for part 846 continues to read as follows:

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

§ 846.17 [Amended]

4. In § 846.17(b)(1), remove “4015 Wilson Boulevard” and add “801 North Quincy Street.”

[FR Doc. 02-2746 Filed 2-4-02; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 901

[AL-071-FOR]

Alabama Regulatory Program

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

ACTION: Final rule; approval of amendment.

SUMMARY: We, the Office of Surface Mining Reclamation and Enforcement (OSM), are approving an amendment to the Alabama regulatory program (Alabama program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Alabama proposed revisions to and additions of rules concerning valid existing rights. Alabama revised its program to be consistent with the corresponding Federal regulations.

EFFECTIVE DATE: February 5, 2002.

FOR FURTHER INFORMATION CONTACT:

Arthur W. Abbs, Director, Birmingham Field Office, Office of Surface Mining, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209. Telephone: (205) 290-7282. Internet: aabbs@osmre.gov.

SUPPLEMENTARY INFORMATION:

- I. Background on the Alabama Program
- II. Submission of the Amendment
- III. OSM's Findings
- IV. Summary and Disposition of Comments
- V. OSM's Decision
- VI. Procedural Determinations

I. Background on the Alabama Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its State program includes, among other things, “a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of the Act . . . ; and rules and regulations consistent with regulations issued by the Secretary pursuant to the Act.” See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Alabama program on May 20, 1982. You can find background information on the Alabama program, including the Secretary's findings, the disposition of comments, and the conditions of approval in the May 20, 1982, **Federal Register** (47 FR 22062). You can find later actions on the