

proposed regulations, as well as on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

**Drafting Information**

The principal authors of these final regulations are Raymond Bailey and Audra M. Dineen of the Office of the Associate Chief Counsel (Procedure and Administration).

**List of Subjects 26 CFR Part 31**

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

**Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 31 is proposed to be amended as follows:

**PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE**

**Paragraph. 1.** The authority citation for part 31 continues to read in part as follows:

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

**Par. 2.** Section 31.6011(a)–1, which was proposed to be amended at 71 FR 46 on January 3, 2006, is further amended by revising paragraph (a)(1) and paragraph (a)(5) and adding paragraph (g) to read as follows:

**§ 31.6011(a)–1 Returns under Federal Insurance Contributions Act.**

(a) \* \* \* (1) [The text of proposed § 31.6011(a)–1(a)(1) is the same as the text of § 31.6011(a)–1T(a)(1) published elsewhere in this issue of the **Federal Register**].

(5) [The text of proposed § 31.6011(a)–1(a)(5) is the same as the text of § 31.6011(a)–1T(a)(5) published elsewhere in this issue of the **Federal Register**].

(g) [The text of proposed § 31.6011(a)–1(g) is the same as the text of § 31.6011(a)–1T(g) published elsewhere in this issue of the **Federal Register**].

**Par. 3.** Section 31.6011(a)–4, which was proposed to be amended at 71 FR 46 (January 3, 2006), is further amended by revising paragraphs (a)(1) and (a)(4)

and adding paragraph (d) to read as follows:

**§ 31.6011(a)–4 Returns of income tax withheld.**

(a) \* \* \* (1) [The text of proposed § 31.6011(a)–4(a)(1) is the same as the text of § 31.6011(a)–4T(a)(1) published elsewhere in this issue of the **Federal Register**].

(4) [The text of proposed § 31.6011(a)–4(a)(4) is the same as the text of § 31.6011(a)–4T(a)(4) published elsewhere in this issue of the **Federal Register**].

(d) [The text of proposed § 31.6011(a)–4(d) is the same as the text of § 31.6011(a)–4T(d) published elsewhere in this issue of the **Federal Register**].

**Par. 4.** Section 31.6302–0 is amended by revising the entries for § 31.6302–1(f)(4)(i), (g)(1) and (n) to read as follows:

**§ 31.6302–0 Table of contents.**

**§ 31.6302–1 Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992.**

(f) \* \* \* (4) \* \* \* (i) [The text of the proposed entry for § 31.6302–1(f)(4)(i) is the same as the text of the entry for § 31.6302–1T(f)(4)(i) published elsewhere in this issue of the **Federal Register**].

(g) \* \* \* (1) [The text of the proposed entry for § 31.6302–1(g)(1) is the same as the text of the entry for § 31.6302–1T(g)(1) published elsewhere in this issue of the **Federal Register**].

(n) [The text of the proposed entry for § 31.6302–1(n) is the same as the text of the entry for § 31.6302–1T(n) published elsewhere in this issue of the **Federal Register**].

**Par. 5.** Section 31.6302–1, which was proposed to be amended at 71 FR 46 on January 3, 2006, is further amended by revising paragraphs (b)(4), (c)(5), (c)(6), (d) *Example 6*, (e)(2), (f)(4), (f)(5) *Example 3*, (g)(1) and (n) to read as follows:

**§ 31.6302–1 Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992.**

(b) \* \* \* (4) [The text of proposed § 31.6302–1(b)(4) is the same as the text of § 31.6302–1T(b)(4) published elsewhere in this issue of the **Federal Register**].

(c) \* \* \* (5) [The text of proposed § 31.6302–1(c)(5) is the same as the text of § 31.6302–1T(c)(5) published elsewhere in this issue of the **Federal Register**].

(6) [The text of proposed § 31.6302–1(c)(6) is the same as the text of § 31.6302–1T(c)(6) published elsewhere in this issue of the **Federal Register**].

(d) \* \* \* *Example 6.* [The text of proposed § 31.6302–1(d) *Example 6* is the same as the text of § 31.6302–1T(d) *Example 6* published elsewhere in this issue of the **Federal Register**].

(e) \* \* \* (2) [The text of proposed § 31.6302–1(e)(2) is the same as the text of § 31.6302–1T(e)(2) published elsewhere in this issue of the **Federal Register**].

(f) \* \* \* (4) [The text of proposed § 31.6302–1(f)(4) is the same as the text of § 31.6302–1T(f)(4) published elsewhere in this issue of the **Federal Register**].

(5) \* \* \* *Example 3.* [The text of proposed § 31.6302–1(f)(5) *Example 3* is the same as the text of § 31.6302–1T(f)(5) *Example 3* published elsewhere in this issue of the **Federal Register**].

(g) \* \* \* (1) [The text of proposed § 31.6302–1(g)(1) is the same as the text of § 31.6302–1T(g)(1) published elsewhere in this issue of the **Federal Register**].

(n) [The text of proposed § 31.6302–1(n) is the same as the text of § 31.6302–1T(n)(1) published elsewhere in this issue of the **Federal Register**].

**Linda E. Stiff,**

*Deputy Commissioner for Services and Enforcement.*

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**DEPARTMENT OF AGRICULTURE**

**Forest Service**

**36 CFR Part 251**

**RIN 0596–AC87**

**Management of National Forest System Surface Resources With Privately Held Mineral Estates**

**AGENCY:** Forest Service, USDA.

**ACTION:** Advance notice of proposed rulemaking; request for comment.

**SUMMARY:** The Forest Service is preparing to promulgate regulations to provide clarity and direction on the management of National Forest System surface resources when the mineral estate is privately held.

**DATES:** Comments must be received in writing by February 27, 2009.

**ADDRESSES:** Written comments concerning this advance notice of proposed rulemaking notice should be addressed to Forest Service, USDA, attn: Director, Minerals and Geology Management, at Mail Stop 1126, Washington, DC 20250-1126; by electronic mail to [36cfr251@fs.fed.us](mailto:36cfr251@fs.fed.us); or by fax to (703) 605-1575; or by the electronic process available at Federal e-Rulemaking portal at <http://www.regulations.gov>. All comments, including names and addresses when provided, are placed in the record and are available for public inspection and copying. The public may inspect comments received at 1601 N. Kent Street, Suite 500, Arlington, Virginia 22209 during regular business hours (8:30 a.m. to 4 p.m.), Monday through Friday, except holidays. Visitors are encouraged to call ahead to (703) 605-4792 to facilitate entry to the building.

**FOR FURTHER INFORMATION CONTACT:** Ivette E. Torres, Liaison Specialist, Minerals & Geology Management. Phone Number: (703) 605-4792, or (703) 615-7813. E-mail: [ietorres@fs.fed.us](mailto:ietorres@fs.fed.us).

Individuals who use telecommunication devices for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1-800-877-8339 between 8 a.m. and 8 p.m., Eastern Standard Time, Monday through Friday.

**SUPPLEMENTARY INFORMATION:** The Forest Service intends to engage in rulemaking to provide clarity and direction on the management of the National Forest System surface resources when the mineral estate is privately held and fulfill the statutory mandate on the Allegheny National Forest in Pennsylvania. To that end, it hereby seeks public comment on the scope and direction of the intended rulemaking, including, but not limited to, the identification of the issues and concerns related to private oil and gas development on the Allegheny National Forest which would be appropriately considered in this rulemaking effort.

The proposed regulation will clarify and expand policy at 36 CFR 251.15—Conditions, rules and regulations to govern exercise of mineral rights reserved in conveyances to the United States, and be consistent with 36 CFR

part 251 subpart D—Access to Non-Federal Lands. The proposed rulemaking is also intended to fulfill the mandate set forth by section 2508 of the Energy Policy Act of 1992, Public Law 102-486, 106 Stat. 3108-3109, which has been codified at 30 U.S.C. 226(o), concerning private oil and gas development on the Allegheny National Forest. Section 2508 requires 60-day prior notification and clarifies content requirements of the notification. The Forest Service invites public comment as it prepares for this rulemaking.

#### Regulatory Findings

This advance notice of proposed rulemaking is being issued to obtain public comment and provide clarity and direction on the management of National Forest System surface resources when the mineral estate is privately held, and to fulfill the statutory mandate in 30 U.S.C. 226(o), regarding the Allegheny National Forest in Pennsylvania. The Department is not proposing any specific approaches for managing non-Federal lands; there are no regulatory findings associated with this notice. Comments received will help the Department determine the extent and scope of any future rulemaking.

#### Conclusion

The Department of Agriculture is considering how best to proceed with engaging the public in identifying with issues and concerns related to private oil and gas developments on the Allegheny National Forest. Through this advance notice of proposed rulemaking, the Department is seeking public input as responses to concerns about the management of National Forest System surface resources when the mineral estate is privately held. Public input and comment will help inform the Department's consideration of how best to proceed with long-term uses and management of these areas. How the Department ultimately addresses the final rule will depend on a number of factors. These include court decisions, public comments, and practical options for amending the current rule, an EIS or both, using other administrative tools to implement land uses and access to non-Federal lands.

Dated: December 17, 2008.

**Sally D. Collins,**

*Associate Chief.*

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## LIBRARY OF CONGRESS

### Copyright Office

#### 37 CFR Part 201

[Docket No. RM 2008-8]

#### Exemption to Prohibition on Circumvention of Copyright Protection Systems for Access Control Technologies

**AGENCY:** Copyright Office, Library of Congress.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Copyright Office of the Library of Congress is conducting its triennial rulemaking proceeding in accordance with a provision of the Copyright Act which was added by the Digital Millennium Copyright Act and which provides that the Librarian of Congress may exempt certain classes of works from the prohibition against circumvention of technological measures that control access to copyrighted works. The purpose of this rulemaking proceeding is to determine whether there are particular classes of works as to which users are, or are likely to be, adversely affected in their ability to make noninfringing uses due to the prohibition on circumvention. This notice publishes the classes of works that the Office will consider for exemption, which were proposed in the comment period that ended on December 2, 2008. This Notice further reiterates the previously published request for responsive written comments from all interested parties, including representatives of copyright owners, educational institutions, libraries and archives, scholars, researchers and members of the public, in order to elicit additional evidence either supporting or opposing the classes of works proposed for exemption.

**DATES:** Comments addressing the proposed classes of works are due by 5:00 P.M. E.S.T., February 2, 2009.

**ADDRESSES:** All of the comments proposing classes of works for exemption are available on the Copyright Office website at: <http://www.copyright.gov/1201/2008/index.html> and at the U.S. Copyright Office, James Madison Memorial Building, Room LM-401, 101 Independence Avenue, SE., Washington, DC. Electronic submissions must be made through the Copyright Office website: [http://www.copyright.gov/1201/comment\\_forms](http://www.copyright.gov/1201/comment_forms); see 73 FR 58073, 58078 (October 6, 2008) (available at: