

Act states that “[t]o the extent the disclosure of returns or return information is required [for the whistleblower or his or her legal representative] to render such assistance, the disclosure must be pursuant to an IRS tax administration contract.” Joint Committee of Taxation, *Technical Explanation of H.R. 6408, The “Tax Relief and Health Care Act of 2006,”* as Introduced in the House on December 7, 2006, at 89 (JCX–50–06), December 7, 2006. The legislative history further states that “[i]t is expected that such disclosures will be infrequent and will be made only when the assigned task cannot be properly or timely completed without the return information to be disclosed.” *Id.*

Under section 6103(a), returns and return information are confidential unless the Internal Revenue Code (Code) authorizes disclosure. Section 6103(n) is the authority by which returns and return information may be disclosed pursuant to a tax administration contract. Section 6103(n) authorizes, pursuant to regulations prescribed by the Secretary, returns and return information to be disclosed to any person, including any person described in section 7513(a), for purposes of tax administration, to the extent necessary in connection with: (1) The processing, storage, transmission, and reproduction of returns and return information; (2) the programming, maintenance, repair, testing, and procurement of equipment; and (3) the providing of other services. These proposed regulations describe the circumstances, pursuant to section 6103(n), by which officers and employees of the Treasury Department may disclose return information to whistleblowers and, if applicable, their legal representatives, in connection with written contracts for services relating to the detection of violations of the internal revenue laws or related statutes.

The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these proposed regulations.

### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, these

regulations have been submitted to the Chief Counsel of the Small Business Administration for comment on its impact on small businesses.

### Comments and Request for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic and written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rule and how it may be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place of the hearing will be published in the **Federal Register**.

### Drafting Information

The principal author of these regulations is Helene R. Newsome, Office of the Associate Chief Counsel (Procedure & Administration).

### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

### PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation for part 301 is amended by adding an entry in numerical order to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 301.6103(n)–2 also issued under 26 U.S.C. 6103(n); \* \* \*

**Par. 2.** Section 301.6103(n)–2 is added to read as follows:

#### **§ 301.6103(n)–2 Disclosure of return information in connection with written contracts among the IRS, whistleblowers, and legal representatives of whistleblowers.**

[The text of this proposed section is the same as the text of § 301.6103(n)–2T published elsewhere in this issue of the **Federal Register**.]

**Linda E. Stiff,**  
*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E8–6040 Filed 3–24–08; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF LABOR

### Employee Benefits Security Administration

#### 29 CFR Part 2540

RIN 1210–AB26

### Model Notice of Multiemployer Plan in Critical Status

**AGENCY:** Employee Benefits Security Administration, Labor.

**ACTION:** Proposed rule.

**SUMMARY:** The Pension Protection Act of 2006 amended the Employee Retirement Income Security Act (ERISA) and the Internal Revenue Code (Code) to require that sponsors of multiemployer defined benefit pension plans that are in, or will be in, endangered or critical status for a plan year provide notice of this status to participants, beneficiaries, the bargaining parties, the Pension Benefit Guaranty Corporation and the Department of Labor. This document contains a model notice that is intended to facilitate compliance with this notification requirement under ERISA and the Code.

**DATES:** Written comments should be received by the Department of Labor on or before April 24, 2008.

**ADDRESSES:** You may submit comments, identified by RIN 1210–AB26, by one of the following methods:

- **Federal eRulemaking Portal:** <http://www.regulations.gov>. Follow the instructions for submitting comments.
- **E-mail:** [e-ORI@dol.gov](mailto:e-ORI@dol.gov). Include “Notice of Critical Status: RIN 1210–AB26” in the subject line of the message.

- **Mail:** Office of Regulations and Interpretations, Employee Benefits Security Administration, Room N–5655, U.S. Department of Labor, 200 Constitution Avenue, NW., Washington, DC 20210, Attention: Model Notice of Critical Status.

**Instructions:** All submissions received must include the agency name and Regulatory Information Number (RIN) for this rulemaking. Comments received will be posted without change to <http://www.regulations.gov> and <http://www.dol.gov/ebsa>, and available for public inspection at the Public Disclosure Room, N–1513, Employee Benefits Security Administration, 200 Constitution Avenue, NW., Washington, DC 20210, including any personal information provided. Persons submitting comments electronically are encouraged not to submit paper copies.

**FOR FURTHER INFORMATION CONTACT:**  
Susan Elizabeth Rees, Office of

Regulations and Interpretations, Employee Benefits Security Administration (EBSA), U.S. Department of Labor, (202) 693-8500. This is not a toll-free number.

#### SUPPLEMENTARY INFORMATION:

##### A. Background

Section 202 of the Pension Protection Act of 2006, Public Law 109-280 (PPA), amended the Employee Retirement Income Security Act of 1974 (ERISA or Act) by adding section 305, and section 212 of the PPA amended the Internal Revenue Code (Code) by adding section 432, to provide additional rules for multiemployer defined benefit pension plans in endangered status or critical status. All references to section 305 of ERISA should be read to include section 432 of the Code. Pursuant to Reorganization Plan No. 4, the Department of the Treasury has interpretive authority over the minimum funding rules of Title I of ERISA, including section 305 of ERISA.<sup>1</sup>

In general, section 305(b)(3)(A) of ERISA provides that not later than the 90th day of each plan year, the actuary of a multiemployer defined benefit pension plan shall certify to the Secretary of the Treasury and to the plan sponsor<sup>2</sup>—(i) whether or not the plan is in endangered status for such plan year and whether or not the plan is or will be in critical status for such plan year, and (ii) in the case of a plan which is in a funding improvement or rehabilitation period, whether or not the plan is making the scheduled progress in meeting the requirements of its funding improvement or rehabilitation plan.

Section 305(b)(3)(D)(i) of ERISA provides that, in any case in which it is certified under section 305(b)(3)(A) that a multiemployer plan is or will be in endangered or critical status for a plan year, the plan sponsor shall, not later than 30 days after the date of the certification, provide notification of the endangered or critical status to participants and beneficiaries, the bargaining parties, the Pension Benefit Guaranty Corporation, and the Secretary of Labor.

Section 305(b)(3)(D)(ii) of ERISA provides that if it is certified under section 305(b)(3)(A) that a

multiemployer plan is or will be in critical status, the plan sponsor shall include in the notice an explanation of the possibility that—(i) adjustable benefits (as defined in section 305(e)(8) of ERISA) may be reduced, and (ii) such reductions may apply to participants and beneficiaries whose benefit commencement date is on or after the date such notice is provided for the first plan year in which the plan is in critical status.

Section 305(b)(3)(D)(iii) provides that the Secretary of Labor shall prescribe a model notice that a multiemployer plan may use to satisfy the requirements of section 305(b)(3)(D)(ii) of ERISA. The Department consulted with both the PBGC and the IRS in developing the model notice.

Other provisions in section 305 define when a plan is in endangered or critical status and what corrective steps must be taken, by when, and by whom. These other provisions are beyond the scope of this notice. The Department of the Treasury and IRS have advised that they are developing guidance on these other provisions.

Section 202(f)(1) of the PPA provides, generally, that the amendments made by this section shall apply with respect to plan years beginning after 2007, while section 202(f)(3) provides a special rule in the case of plans having certain restored benefits.

Section 202(f)(2) of the PPA provides that in any case in which a plan's actuary certifies that it is reasonably expected that a multiemployer plan will be in critical status under section 305(b)(3) of the ERISA, with respect to the first plan year beginning after 2007, the notice required under section 305(b)(3)(D) of ERISA may be provided at any time after the date of enactment, so long as it is provided on or before the last date for providing the notice under such subparagraph.

##### B. Model

Pursuant to section 305(b)(3)(D)(iii) of ERISA, the Department is publishing a model notice, entitled Notice of Critical Status, that a multiemployer plan may use to satisfy the content requirements of section 305(b)(3)(D) of ERISA.<sup>3</sup> The IRS advises that it will consider the sponsor of a plan in critical status who uses the model notice to notify participants and others of the status of the plan to have satisfied its content obligations under 432(b)(3)(D) of the Code. While the model notice contained in this document specifically relates to

plans in critical status, the Department believes that the model may be useful in preparing notices required to be furnished by plans in endangered status.

To discharge the obligation to furnish a notice to the Department of Labor, plans may mail notices to U.S. Department of Labor, Employee Benefits Security Administration, Public Disclosure Room, N-1513, 200 Constitution Ave., NW., Washington, DC 20210. Alternatively, notices may be e-mailed to [criticalstatusnotice@dol.gov](mailto:criticalstatusnotice@dol.gov). Critical Status notices received by the Department will be available for public inspection at the Public Disclosure Room, and accessible on EBSA's Web site at: <http://www.dol.gov/ebsa>.

To discharge the obligation to furnish a notice to the Pension Benefit Guaranty Corporation, plans may mail notices to Multiemployer Program Division, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Suite 930, Washington, DC 20005. Alternatively, notices may be e-mailed to [multiemployerprogram@pbgc.gov](mailto:multiemployerprogram@pbgc.gov).

##### C. Effective Date

This regulation will be effective 60 days after the date of publication of the final regulation in the **Federal Register**. However, because section 305(b)(3)(D) of ERISA and section 432(b)(3)(D) of the Code are effective with respect to plan years beginning after 2007, the Department, as well as Treasury and IRS, will, for purposes of notices required to be furnished prior to the effective date of a final regulation, view utilization of the model notice contained in this document, if accurately completed and timely furnished, as satisfying the notice requirements of section 305(b)(3)(D) of ERISA and 432(b)(3)(D) of the Code.

##### D. Regulatory Impact Analysis

###### Summary

The Notice of Critical Status ("Model Notice") in paragraph (b) of the proposed regulation will help sponsors of plans in critical status who use the model notice to satisfy their obligations under section 305(b)(3)(D) of ERISA and section 432(b)(3)(D) of the Code. While the Model Notice is not mandatory, the sponsor of a plan in critical status who uses the model notice to notify participants and others of the status of the plan will be considered to have satisfied its obligations under ERISA and the Code. The anticipated benefit of the Model Notice, therefore, is to help plan sponsors fulfill their disclosure responsibilities with greater certainty and less cost.

<sup>1</sup> Reorganization Plan No. 4 of 1978, 43 FR 47713 (Oct. 17, 1978).

<sup>2</sup> Section 3(16)(B)(ii) of ERISA defines the term "plan sponsor" to mean, in the case of a plan established or maintained by two or more employers or jointly by one or more employers and one or more employee organizations, the association, committee, joint board of trustees, or other similar group of representatives of the parties who establish or maintain the plan.

<sup>3</sup> Plans may not use the model notice published herein to satisfy the notice requirement under section 305(e)(8)(C) of ERISA.

*Executive Order 12866*

Under Executive Order 12866 (58 FR 51735), the Department must determine whether a regulatory action is “significant” and therefore subject to review by the Office of Management and Budget (OMB). Section 3(f) of the Executive Order defines a “significant regulatory action” as an action that is likely to result in a rule (1) having an annual effect on the economy of \$100 million or more, or adversely and materially affecting a sector of the economy, productivity, competition, jobs, the environment, public health or safety, or State, local or tribal governments or communities (also referred to as “economically significant”); (2) creating serious inconsistency or otherwise interfering with an action taken or planned by another agency; (3) materially altering the budgetary impacts of entitlement grants, user fees, or loan programs or the rights and obligations of recipients thereof; or (4) raising novel legal or policy issues arising out of legal mandates, the President’s priorities, or the principles set forth in the Executive Order. It has been determined that this action is not significant under section 3(f) of the Executive Order.

*Paperwork Reduction Act*

As part of its continuing effort to reduce paperwork and respondent burden, the Department conducts a preclearance consultation program to provide the general public and federal agencies with an opportunity to comment on proposed and continuing collections of information in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)). This helps to ensure that requested data can be provided in the desired format, reporting burden (time and financial resources) is minimized, collection instruments are clearly understood, and the impact of collection requirements on respondents can be properly assessed.

The Department is not soliciting comments concerning an information collection request (ICR) pertaining to the Model Notice. As noted above, pursuant to Reorganization Plan No. 4, the Department of the Treasury has interpretive authority over the minimum funding rules of Title I of ERISA, including section 305 of ERISA, and it has advised that it is developing guidance under this provision. Costs and burdens associated with complying with the notice requirement in section 305(b)(3)(D) of ERISA and section 432(b)(3)(D) of the Code, therefore, will be accounted for in an ICR associated with the Treasury guidance. To the

extent the Model Notice includes an ICR, persons are not required to respond to, and generally are not subject to any penalty for failing to comply with, the ICR unless the ICR has a valid OMB control number.<sup>4</sup>

*Regulatory Flexibility Act*

The Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) (RFA) imposes certain requirements with respect to Federal rules that are subject to the notice and comment requirements of section 553(b) of the Administrative Procedure Act (5 U.S.C. 551 *et seq.*) and which are likely to have a significant economic impact on a substantial number of small entities. Unless an agency certifies that a proposed rule is not likely to have a significant economic impact on a substantial number of small entities, section 603 of RFA requires that the agency present an initial regulatory flexibility analysis at the time of the publication of the notice of proposed rulemaking describing the impact of the rule on small entities and seeking public comment on such impact. Small entities include small businesses, organizations and governmental jurisdictions.

The Department has deemed that an employee benefit plan shall be considered a small entity if it has fewer than 100 participants.<sup>5</sup> By this standard, data from the EBSA Private Pension Bulletin 2004 (the latest available information) show that only 67 multiemployer pension plans or 4% of all multiemployer pension plans are small entities. The Department does not consider this to be a substantial number of small entities. Therefore, pursuant to section 605(b) of RFA, the Department hereby certifies that the proposed rule is not likely to have a significant economic impact on a substantial number of small entities. Further, to the Department’s knowledge, there are no federal regulations that might duplicate, overlap, or conflict with the proposed rule.

*Congressional Review Act*

The Model Notice being issued here is subject to the Congressional Review Act provisions of the Small Business Regulatory Enforcement Fairness Act of 1996 (5 U.S.C. 801 *et seq.*) and, if finalized, will be transmitted to Congress and the Comptroller General for review.

<sup>4</sup> See 5 CFR 1320.1 through 1320.18.

<sup>5</sup> The basis for this definition is found in section 104(a)(2) of the Act, which permits the Secretary of Labor to prescribe simplified annual reports for pension plans that cover fewer than 100 participants.

*Unfunded Mandates Reform Act*

For purposes of the Unfunded Mandates Reform Act of 1995 (Pub. L. 104–4), as well as Executive Order 12875, the proposal does not include any Federal mandate that may result in expenditures by State, local, or tribal governments, and does not impose an annual burden exceeding \$100 million on the private sector, adjusted for inflation.

*Federalism Statement*

Executive Order 13132 (August 4, 1999) outlines fundamental principles of federalism, and requires the adherence to specific criteria by Federal agencies in the process of their formulation and implementation of policies that have substantial direct effects on the States, the relationship between the national government and States, or on the distribution of power and responsibilities among the various levels of government. This proposed rule does not have federalism implications because it has no substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Section 514 of ERISA provides, with certain exceptions specifically enumerated, that the provisions of Titles I and IV of ERISA supersede any and all laws of the States as they relate to any employee benefit plan covered under ERISA. The proposed rule does not alter the fundamental reporting and disclosure requirements of the statute with respect to employee benefit plans, and as such have no implications for the States or the relationship or distribution of power between the national government and the States.

**List of Subjects in 29 CFR Part 2540**

Employee benefit plans, Pension plans, Multiemployer plans.

For the reasons set forth above, the Department proposes to amend Chapter XXV of Title 29 of the Code of Federal Regulations by adding Subchapter E to read as follows:

**Subchapter E—Funding****PART 2540—MINIMUM FUNDING STANDARDS**

**Authority:** 29 U.S.C. 1135 and Secretary of Labor’s Order No. 1–2003, 68 FR 5374 (Feb. 3, 2003). Section 2540.305–1 is also issued under 29 U.S.C. 1085(b)(3)(D)(iii).

**§ 2540.305-1 Model Notice of Critical Status for Multiemployer Plans.**

(a) Pursuant to section 305(b)(3)(D)(iii) of the Employee Retirement Income Security Act of 1974 (ERISA or Act), paragraph (b) of this section provides a model notice that a

multiemployer plan may use to satisfy the content requirements under section 305(b)(3)(D) of ERISA and section 432(b)(3)(D) of the Code. Use of the model notice is not mandatory. However, the plan sponsor of a plan in critical status who uses the model

notice to notify participants and others of the status of the plan is considered to have satisfied its content obligations under section 305(b)(3)(D) of ERISA and section 432(b)(3)(D) of the Code.

(b) Model notice:

**BILLING CODE 4510-29-P**

**Notice of Critical Status**  
**For**  
**[Insert name of pension plan]**

This is to inform you that on [enter date] the plan actuary certified to the U.S. Department of the Treasury, and also to the plan sponsor, that the plan [enter "is" or "will be"] in critical status for the plan year beginning [enter beginning date of plan year]. Federal law requires that you receive this notice.

**Critical Status**

The plan is considered to be in critical status because it has funding or liquidity problems, or both. More specifically, the plan's actuary determined that [complete and insert appropriate explanation(s) from the options below].

{Option one: "the plan's funded percentage for [enter plan year] is less than 65 %, and the sum of the fair market value of its current assets plus the present value of expected employer contributions through [enter end of the 6<sup>th</sup> plan year following the current plan year] is less than the present value of all benefits projected to be payable (plus administrative expenses) through [enter end of the 6<sup>th</sup> plan year following the current plan year]."} }

{Option two: "the plan has an accumulated funding deficiency for the current plan year."} }

{Option three: "over the next three plan years, the plan is projected to have an accumulated funding deficiency for the [enter appropriate plan year or years]."} }

{Option four: "the funded percentage of the plan is 65% or less, and over the next four plan years, the plan is projected to have an accumulated funding deficiency for the [enter appropriate plan year or years]."} }

{Option five: "the sum of the plan's normal cost and interest on the unfunded benefits for the current plan year exceeds the present value of all expected contributions for the year; the present value of vested benefits of inactive participants is greater than the present value of vested benefits of active participants; and the plan has an accumulated funding deficiency for the current plan year."} }

{Option six: "the sum of the plan's normal cost and interest on the unfunded benefits for the current plan year exceeds the present value of all expected contributions for the year; the present value of vested benefits of inactive participants is greater than the present value of vested benefits of active participants; and over the next four plan years, the plan is projected to have an accumulated funding deficiency for the [enter appropriate plan year or years]."} }

{Option seven: "the sum of the fair market value of the plan's current assets plus the present value of expected employer contributions through [enter date that is the end of the plan year that is the 4<sup>th</sup> plan year following the current plan year] is less than the present value of all benefits payable through [enter date that is the end of the plan year that is the 4<sup>th</sup> plan year following the current plan year]."} }

{Option eight: "the plan was in critical status last year and over the next 9 years, the plan is projected to have an accumulated funding deficiency for the [enter appropriate plan year or years]."} }

{Instructions: Insert the following discussion entitled Rehabilitation Plan and Possibility of Reduction in Benefits only if the plan is in critical status and adjustable benefits have not yet

*been reduced (e.g., the initial critical status year). Where adjustable benefits have already been reduced, insert the discussion below entitled Rehabilitation Plan.}*

### **Rehabilitation Plan and Possibility of Reduction in Benefits**

Federal law requires pension plans in critical status to adopt a rehabilitation plan aimed at restoring the financial health of the plan. The law permits pension plans to reduce, or even eliminate, benefits called "adjustable benefits" as part of a rehabilitation plan. If the trustees of the plan determine that benefit reductions are necessary, you will receive a separate notice in the future identifying and explaining the effect of those reductions. Any reduction of adjustable benefits (other than a repeal of a recent benefit increase, as described below) will not reduce the level of a participant's basic benefit payable at normal retirement. In addition, the reductions may only apply to participants and beneficiaries whose benefit commencement date is on or after *[enter the date notice is or was provided for the first plan year in which the plan is in critical status]*. But you should know that whether or not the plan reduces adjustable benefits in the future, effective as of *[enter date notice is or was provided for the first plan year in which the plan is in critical status or January 1, 2008, whichever is later]*, the plan is not permitted to pay lump sum benefits (or any other payment in excess of the monthly amount paid under a single life annuity) while it is in critical status.

### **Rehabilitation Plan**

Federal law requires pension plans in critical status to adopt a rehabilitation plan aimed at restoring the financial health of the plan. This is the *[enter number]* year the plan has been in critical status. The law permits pension plans to reduce, or even eliminate, benefits called "adjustable benefits" as part of a rehabilitation plan. On *[enter date]*, you were notified that the plan reduced or eliminated adjustable benefits. On *[enter date of initial critical status notice]*, you were notified that as of *[enter date]* the plan is not permitted to pay lump sum benefits (or any other payment in excess of the monthly amount paid under a single life annuity) while it is in critical status. If the trustees of the plan determine that further benefit reductions are necessary, you will receive a separate notice in the future identifying and explaining the effect of those reductions. Any reduction of adjustable benefits (other than a repeal of a recent benefit increase, as described below) will not reduce the level of a participant's basic benefit payable at normal retirement. In addition, the reductions may only apply to participants and beneficiaries whose benefit commencement date is on or after *[enter the date notice is or was provided for the first plan year in which the plan is in critical status]*.

### **Adjustable Benefits**

The plan offers the following adjustable benefits which may be reduced or eliminated as part of any rehabilitation plan the pension plan may adopt *[check appropriate box or boxes]*:

- ☐ Post-retirement death benefits;
- ☐ Sixty-month payment guarantees;

- ☐ Disability benefits (if not yet in pay status);
  - ☐ Early retirement benefit or retirement-type subsidy;
  - ☐ Benefit payment options other than a qualified joint-and survivor annuity (QJSA);
  - ☐ Recent benefit increases (i.e, occurring in past 5 years);
  - ☐ Other similar benefits, rights, or features under the plan {provide identification}
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### Employer Surcharge

The law requires that all contributing employers pay to the plan a surcharge to help correct the plan's financial situation. The amount of the surcharge is equal to a percentage of the amount an employer is otherwise required to contribute to the plan under the applicable collective bargaining agreement. With some exceptions, a 5% surcharge is applicable in the initial critical year and a 10% surcharge is applicable for each succeeding plan year thereafter in which the plan is in critical status.

### Where to Get More Information

For more information about this Notice, you may contact [enter name of plan administrator] at [enter phone number and address (including e-mail address if appropriate)]. You have a right to receive a copy of the rehabilitation plan from the plan.

Signed at Washington, DC, this 18th day of March, 2008.

**Bradford P. Campbell,**

Assistant Secretary, Employee Benefits  
Security Administration, Department of  
Labor.

[FR Doc. E8-5855 Filed 3-24-08; 8:45 am]

BILLING CODE 4510-29-C

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## DEPARTMENT OF AGRICULTURE

### Forest Service

**36 CFR Parts 223, 228, 261, 292, and 293**

**RIN 0596-AB98**

### Locatable Minerals Operations

**AGENCY:** Forest Service, USDA.

**ACTION:** Proposed rule; request for comments.

**SUMMARY:** This proposed rule would revise the regulations for locatable minerals operations conducted on National Forest System lands. The revised rule would apply to prospecting, exploration, development, mining and processing operations, and reclamation under the Mining Law of May 10, 1872, as amended. The Forest Service invites written comments on this proposed rule.

**DATES:** Comments must be received by May 27, 2008. Pursuant to the Paperwork Reduction Act, comments on the information collection burden that would result from this proposal must be received by May 27, 2008.

**ADDRESSES:** Send written comments to Forest Service, USDA, Attn: Director, Minerals and Geology Management (MGM) Staff, (2810), Mail Stop 1126, Washington, DC 20250-1125; by electronic mail to [36cfr228a@fs.fed.us](mailto:36cfr228a@fs.fed.us); by fax to (703) 605-1575; or by the electronic process available at Federal eRulemaking portal at <http://www.regulations.gov>. If comments are sent by electronic mail or by fax, the public is requested not to send duplicate written comments via regular mail. Please confine written comments to issues pertinent to the proposed rule; explain the reasons for any recommended changes; and, where possible, reference the specific wording being addressed. All comments, including names and addresses when provided, will be placed in the record and will be available for public inspection and copying. The public may inspect comments received on the proposed rule in the Office of the Director, MGM Staff, 5th Floor, Rosslyn Plaza Central, 1601 North Kent Street, Arlington, Virginia, on business days between the hours of 8:30 a.m. and 4

p.m. Those wishing to inspect comments are encouraged to call ahead at (703) 605-4646 to facilitate entry into the building.

Comments concerning the information collection requirements contained in this action should reference OMB No. 0596-New, the docket number, date, and page number of this issue of the **Federal Register**. Comments should be sent to the address listed in the above paragraph.

#### FOR FURTHER INFORMATION CONTACT:

Mike Doran, Minerals and Geology Management Staff, (208) 373-4132. 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 Daylight Time, Monday through Friday.

#### SUPPLEMENTARY INFORMATION:

#### Background and Need for Proposed Rule

Locatable mineral operations on National Forest System (NFS) lands have been regulated under the rules now at 36 CFR part 228, subpart A, since 1974. Under these rules, the Forest Service requires operators proposing to conduct such operations to file with the agency a notice of intent, or a plan of operation, or to amend a plan of operation, as appropriate, whenever the