

26 CFR Part 53**[REG-247862-96]****RIN 1545-AU66****Requirement of Return and Time for Filing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the Federal Register, the IRS is issuing regulations that provide that disqualified persons and organization managers liable for section 4958 excise taxes are required to file Form 4720. The regulations also specify the filing date for returns for the period to which the new excise taxes apply retroactively. The text of those temporary regulations also serves as the text of these proposed regulations.

DATES: Written comments must be received by April 2, 1997.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG-247862-96), room 5226, Internal Revenue Service, POB 7604 Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to CC:DOM:CORP:R (REG-247862-96), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page, or by submitting comments directly to the IRS Internet site at <http://www.irs.ustreas.gov/prod/tax-regs/comments.html>.

FOR FURTHER INFORMATION CONTACT: Phyllis Haney, (202) 622-4290 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

Final and temporary regulations in the Rules and Regulations section of this issue of the Federal Register amend the Foundation and Similar Excise Taxes Regulations (26 CFR part 53) relating to sections 6011 and 6071. The final regulations contain rules relating to the requirement of a return to accompany payment of section 4958 excise taxes; the temporary regulations prescribe the time for filing that return.

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

These rules were first published in Notice 96-46 (1996-39 I.R.B. 7) (September 23, 1996). The new section 4958 excise taxes were added by section 1311 of the Taxpayer Bill of Rights 2, Public Law 104-168, 110 Stat. 1452, enacted July 30, 1996.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 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 regulation does 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 Internal Revenue Code, these temporary regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Comments and Request for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. 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 for the hearing will be published in the Federal Register.

Drafting Information

The principal author of these regulations is Phyllis Haney, Office of Associate Chief Counsel (Employee Benefits and Exempt Organizations). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 53

Excise taxes, Foundations, Investments, Lobbying, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 53 is proposed to be amended as follows:

PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

Paragraph 1. The authority citation for part 53 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 2. Section 53.6071-1 is amended by adding paragraph (f) to read as follows:

§ 53.6071-1 Time for filing returns.

* * * * *

(f) [The text of paragraph (f) of this section is the same as the text of § 53.6071-1T(f) published elsewhere in this issue of the Federal Register].

Margaret Milner Richardson,

Commissioner of Internal Revenue.

[FR Doc. 96-32377 Filed 12-31-96; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION**47 CFR Part 73****[MM Docket No. 93-191, RM-8088]****Television Broadcasting Services; Pueblo, CO****AGENCY:** Federal Communications Commission.**ACTION:** Proposed rule; denial.

SUMMARY: This document denies the application for review jointly filed by the University of Southern Colorado and Sange De Cristo Communications, Inc. of the *Report and Order*, 60 FR 37041 (July 19, 1995) in this proceeding which denied petitioners' joint petition to exchange their television channel assignments. The Commission determined that its rules did not require an exchange under the circumstances and that the requested exchange would not be granted because a short-spacing waiver granted to the noncommercial licensee KTSC(TV), largely on the grounds that it would extend noncommercial service, was not appropriate for the commercial licensee (KOA-TV).

FOR FURTHER INFORMATION CONTACT:

Arthur D. Scrutchins, Mass Media Bureau (202) 418-2180.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Memorandum Opinion and Order, MM Docket No. 93-191, adopted November 21, 1996, and released December 16, 1996. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Reference Center (Room 239), 1919 M St., NW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractors, International Transcription Service, Inc., (202) 857-3800, 2100 M Street, NW., Suite 140, Washington, DC 20037.

List of Subjects in 47 CFR Part 73

Television broadcasting.

Federal Communications Commission.

Douglas W. Webbink,

Chief, Policy and Rules Division, Mass Media Bureau.

[FR Doc. 96-33340 Filed 12-31-96; 8:45 am]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 679

[Docket No. 961217360-6360-01; I.D. 112596C]

RIN 0648-A162

Fisheries of the Exclusive Economic Zone off Alaska; Groundfish of the Bering Sea and Aleutian Islands Area; Prohibited Species Catch Limits for Tanner Crab

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Proposed rule; request for comments.

SUMMARY: NMFS issues this proposed rule to implement Amendment 41 to the Fishery Management Plan for the Groundfish Fishery of the Bering Sea and Aleutian Islands Area (FMP). This rule would adjust the prohibited species catch (PSC) limits for Tanner crab (*Chionoecetes bairdi*) (*C. bairdi*) in Zones 1 and 2 of the Bering Sea. This measure is necessary to protect the *C. bairdi* stock in the Bering Sea, which has declined to a level that presents a serious conservation problem. Changes to the previously proposed 1997 *C. bairdi* prohibited species bycatch allowances for the Bering Sea and Aleutian Islands management area (BSAI) trawl fisheries are also proposed to reflect the proposed adjustment to the *C. bairdi* PSC limits. This measure is intended to accomplish the objectives of the FMP.

DATES: Comments must be received by February 18, 1997.

ADDRESSES: Comments should be sent to Ronald J. Berg, Chief, Fisheries Management Division, Alaska Region, NMFS, P.O. Box 21668, Juneau, AK 99802, Attn: Lori J. Gravel, or delivered to the Federal Building, 709 West 9th Street, Juneau, AK. Copies of the Environmental Assessment/Regulatory Impact Review/Initial Regulatory Flexibility Analysis (EA/RIR/IRFA)

prepared for the amendment may be obtained from the North Pacific Fishery Management Council, Suite 306, 605 West 4th Avenue, Anchorage, AK 99501-2252; telephone: 907-271-2809.

FOR FURTHER INFORMATION CONTACT: Kim S. Rivera, 907-586-7228.

SUPPLEMENTARY INFORMATION: The U.S. groundfish fisheries of the BSAI in the exclusive economic zone are managed by NMFS under the FMP. The FMP was prepared by the North Pacific Fishery Management Council (Council) under the Magnuson-Stevens Fishery Conservation and Management Act (16 U.S.C. 1801 *et seq.*; Magnuson-Stevens Act) and is implemented by regulations for the U.S. fisheries at 50 CFR part 679. General regulations that also pertain to U.S. fisheries appear at subpart H of 50 CFR part 600.

Background

Bering Sea crab stocks currently are at relatively low levels, based on recent NMFS bottom trawl survey data. Recruitment and exploitable biomass of Bering Sea Tanner crab (*C. bairdi*) stocks are near historically low levels. The 1995 Tanner crab season produced only 4.5 million lb (2,017 mt) for the 196 vessels participating. This amount is the lowest catch since the fishery reopened in 1988. Preliminary 1996 survey data indicate that the stock decline will continue.

Crab is a bycatch species in the groundfish fisheries. An objective of the FMP is to minimize the impact of groundfish fisheries on crab and other prohibited species, while providing for rational and optimal use of the region's fishery resources. All gear types used to catch groundfish have some potential to catch crab incidentally, but the large majority of crab bycatch occurs in trawl fisheries.

The Council initiated several analyses in January 1995 to examine measures to further limit crab bycatch in the groundfish fisheries. Proposed alternatives included a reduction of existing crab bycatch limits (with an option that the limits be based on crab abundance) and establishment of bycatch limits for snow crab (*C. opilio*).

At its January 1996 meeting, the Council requested that a suite of crab bycatch management measures be examined in one package, so that the impacts of these measures could be analyzed in a comprehensive manner. An additional option of establishing PSC limits for Tanner crab based on abundance thresholds was proposed by the Alaska Crab Coalition in January 1996 and was added to the analysis at the request of the Council.

At its April 1996 meeting, the Council modified the alternatives to include reduced PSC limits for Tanner crab and snow crab. In June 1996, the Council formed an industry work group to review proposed PSC limits for Tanner and snow crab. This work group consisted of three crab fishery representatives, three trawl fishery representatives, and one shoreside processing representative. The group met August 29-30, 1996, and came to a consensus on PSC limits for *C. bairdi* crab. The agreement negotiated by affected industry groups resulted in a proposal for an annual specification of PSC limits for *C. bairdi* based on the total abundance of *C. bairdi* as indicated by the most recent NMFS bottom trawl survey.

At its September 1996 meeting, the Council endorsed the industry work group agreement and took final action on *C. bairdi* PSC limits under Amendment 41 to the FMP. The Council also encouraged the industry work group to continue to pursue an agreement for an appropriate PSC limit for *C. opilio* crab that could be presented to the Council in the near future. Adjustment of the *C. bairdi* PSC Limit.

Amendment 41 would modify the current *C. bairdi* PSC limits of 1,000,000 animals in Zone 1 and 3,000,000 animals in Zone 2 and provide for the annual specification of the revised PSC limits, based on the total estimated abundance of *C. bairdi* as follows:

Zone	Abundance	PSC limit (number of animals)
1	0-150 million crabs.	0.5% of abundance.
	150-270 million crabs.	750,000.
	270-400 million crabs.	850,000.
	over 400 million crabs.	1,000,000.
2	0-175 million crabs.	1.2% of abundance.
	175-290 million crabs.	2,100,000.
	290-400 million crabs.	2,550,000.
	over 400 million crabs.	3,000,000.

Based on the abundance of *C. bairdi* estimated from the 1996 NMFS trawl survey (185 million crabs), the PSC limit for *C. bairdi* in 1997 would be 750,000 crabs in Zone 1 and 2,100,000 crabs in Zone 2. Details of and justification for the proposed PSC limit adjustments under Amendment 41 are as follows:

C. bairdi PSC limits for U.S. trawl vessels in specified BSAI fisheries were first established in 1986 by emergency