

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 601**

[TD 8848]

RIN 1545-AX29

Use of Penalty Mail in the Location and Recovery of Missing Children**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Procedural rules.

SUMMARY: This rule establishes the procedures under which the IRS may use penalty mail to aid in the location and recovery of missing children. The IRS can participate in this cause as a result of the Juvenile Justice and Delinquency Prevention Act of 1974. Printing pictures and biographical data of missing children on blank pages of annual tax forms and instructions, taxpayer information publications, and other IRS products will assist the National Center for Missing and Exploited Children (National Center).

DATES: *Effective Date:* December 13, 1999.

Applicability Date: For dates of applicability of these regulations, see § 601.901(e).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Randall Hall, (202) 283-7900 (not a toll-free number); concerning the IRS' forms and publications program, Sandy Kopta, (202) 622-3726 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

On August 9, 1985, Congress enacted Public Law 99-87, 99 Stat. 290, which added a new section 3220 to title 39, United States Code. That provision authorized Federal agencies to place photographs and biographical data of missing children on penalty mail in accordance with guidelines promulgated by the Department of Justice. On December 1, 1997, Congress amended the statute to provide that the use of missing children photographs and biographical data on penalty mail would be continued until December 31, 2002.

The Office of Juvenile Justice and Delinquency Prevention (OJJDP) within the Department of Justice is directed by 39 U.S.C. 3220 (a) (1), after consultation with appropriate public and private agencies, to prescribe general guidelines under which penalty mail may be used to assist in the location and recovery of missing children. These guidelines were published on November 8, 1985 (50 FR

46622). In addition, each executive department of the Government of the United States is required by 39 U.S.C. 3220 (a) (2) to promulgate or authorize subunits to promulgate regulations under which penalty mail sent by such departments may be used in conformance with the OJJDP guidelines.

This rule is being promulgated in compliance with 39 U.S.C. 3220 (a)(2) and is in conformance with the OJJDP guidelines. The rule sets forth information on U.S. Postal Service restrictions on the placement of information, "shelf-life" restrictions on the use of missing children information, and other applicable administrative factors.

The IRS will receive photographic and biographical information on missing children through the National Center. The IRS will then give priority to the use of missing children information in mail addressed to members of the public.

Findings and Other Matters

The Commissioner has determined that notice and prior public procedure are not required for this regulation because the subject matter of the regulation pertains only to the IRS's use of penalty mail in the location and recovery of missing children. The regulation does not directly affect the rights and interests of the general public. For these reasons, the rule is to be effective on the date of publication in the **Federal Register**.

Special Analyses

It has been determined that this Treasury decision 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 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, this statement of procedural rule will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting information. The principal author of this statement of procedural rule is Randall Hall, Office of Chief Counsel (General Legal Services). However, other personnel from the IRS participated in its development.

List of Subjects in 26 CFR Part 601

Administrative practice and procedure, Freedom of information, Infants and children, Postal Service, Reporting and recordkeeping requirements, Taxes.

Adoption of Amendments to the Statement of Procedural Rules

Accordingly, 26 CFR part 601 is amended as follows:

PART 601—STATEMENT OF PROCEDURAL RULES

Paragraph 1. The authority citation for part 601 is revised to read as follows:

Authority: 5 U.S.C. 301 and 552, unless otherwise noted.

Subpart I also issued under 39 U.S.C. 3220.

Par. 2. Subpart I, consisting of § 601.901, is added to read as follows:

Subpart I—Use of Penalty Mail in the Location and Recovery of Missing Children**§ 601.901 Missing children shown on penalty mail.**

(a) *Purpose.* To support the national effort to locate and recover missing children, the Internal Revenue Service (IRS) joins other executive departments and agencies of the Government of the United States in using official mail to disseminate photographs and biographical information on hundreds of missing children.

(b) *Procedures for obtaining and disseminating data.* (1) The IRS shall publish pictures and biographical data related to missing children in domestic penalty mail containing annual tax forms and instructions, taxpayer information publications, and other IRS products directed to members of the public in the United States and its territories and possessions.

(2) Missing children information shall not be placed on the "Penalty Indicia," "OCR Read Area," "Bar Code Read Area," and "Return Address" areas of letter-size envelopes.

(3) The IRS shall accept photographic and biographical materials solely from the National Center for Missing and Exploited Children (National Center). Photographs that were reasonably current as of the time of the child's disappearance, or those which have been updated to reflect a missing child's current age through computer enhancement technique, shall be the only acceptable form of visual media or pictorial likeness used in penalty mail.

(c) *Withdrawal of data.* The shelf life of printed penalty mail is limited to 3 months for missing child cases. The IRS shall follow those guidelines whenever

practicable. For products with an extended shelf life, such as those related to filing and paying taxes, the IRS will not print any pictures or biographical data relating to missing children without obtaining from the National Center a waiver of the 3-month shelf-life guideline.

(d) *Reports and contact official.* IRS shall compile and submit to OJJDP reports on its experience in implementing Public Law 99-87, 99 Stat. 290, as required by that office. The IRS contact person is: Chief, Business Publications Section (or successor office), Tax Forms and Publications Division, Technical Publications Branch, OP:FS:FP:P:3, Room 5613, Internal Revenue Service, 1111 Constitution Ave., NW., Washington, DC 20224.

(e) *Period of applicability.* This section is applicable December 13, 1999 through December 31, 2002.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 99-32098 Filed 12-10-99; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 946

[VA-113-FOR]

Virginia Regulatory Program

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

ACTION: Final rule; approval of amendment.

SUMMARY: OSM is approving an amendment to the Virginia permanent regulatory program (hereinafter referred to as the Virginia program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The amendment provides clarification of an existing State policy directive concerning permit revisions. The amendment is intended to improve the operational efficiency of the State program.

EFFECTIVE DATE: December 13, 1999.

FOR FURTHER INFORMATION CONTACT: Mr. Robert A. Penn, Director, Big Stone Gap Field Office, Office of Surface Mining Reclamation and Enforcement, 1941 Neeley Road, Suite 201, Compartment 116, Big Stone Gap, Virginia 24219, Telephone: (540) 523-4303.

SUPPLEMENTARY INFORMATION:

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

I. Background on the Virginia Program

On December 15, 1981, the Secretary of the Interior conditionally approved the Virginia program. You can find background information on the Virginia program, including the Secretary's findings, the disposition of comments, and the conditions of approval in the December 15, 1981, **Federal Register** (46 FR 61085-61115). You can find later actions on conditions of approval and program amendments at 30 CFR 946.11, 946.12, 946.13, 946.15, and 946.16.

II. Submission of the Amendment

By letter dated November 17, 1998 (Administrative Record No. VA-959), the Virginia Department of Mines, Minerals and Energy (DMME) submitted a clarification dated September 18, 1998, to its existing policy guidelines concerning the applicable information and procedural standards for permit revisions. The Virginia regulations at 4VAC 25-130-774.13(b)(2) require the Virginia Division of Mined Land Reclamation to establish such guidelines.

We announced receipt of the proposed amendment in the December 23, 1998, **Federal Register** (63 FR 71047), invited public comment, and provided an opportunity for a public hearing on the adequacy of the proposed amendment. The comment period closed on January 22, 1999. No one requested to speak at a public hearing, so no hearing was held.

III. Director's Findings

Following, according to SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17, are our findings concerning the proposed amendment.

The clarification to the Virginia program is as follows:

The following information provides guidance to improve consistency and to enable you to properly plan for any addition of acreage to your permit. The Virginia law and regulation dealing with such additions conform to the federal definitions.

The Virginia Regulation at 4 VAC 25-130-774.13(d) requires:

Request to change permit boundary. Any extension to the area covered by the permit, except incidental boundary revisions, shall be made by application for a new permit.

Consistent with this regulation, any request for a non-incidental extension to

the area covered by an existing permit shall be made by application for a new permit using the Division's permit application forms DMLR-PT-034e, DMLR-PT-034p, DMLR-PT-034o. It should be noted that these new forms are the same forms that the Division will use to implement Electronic Permitting in a few months. Implementing usage of these forms at this time will be a precursor to Electronic Permitting and will allow permittees to become familiar with the format of what will be required for Electronic Permitting. Permittees may use one of two options in submitting the application for a new permit:

1. The application may be for a completely new permit for the proposed area, with a new permit number issued and new issuance, expiration and anniversary dates assigned; or

2. The application may combine the existing permit area with the proposed additional area. The permit number would remain the same, as well as the permit issuance, expiration and anniversary date. This application may reference any applicable parts of the previously approved permit plans (with copies of the relevant sections included), but it shall provide all the information necessary for a new permit on the proposed additional area. This new information shall also include any portions of the plans for the previously approved permit area, if they are affected by the addition of the new area and shall be revised. The application will be processed as a new permit application.

With these two options, the applicant retains the discretion to apply for a separate and distinct permit for the new area, resulting in two separate permits with different permit numbers or to retain the existing permit number. However, when DMLR finds the new area is not a functional extension of the existing permit, but rather a separate operation, the Division may require an application for a separate permit.

Incidental boundary revisions (IBR) include only minor changes to permit boundaries that are incidental to the approved operations; such as road alignment, drainage alignment, parking areas, additional entries/punch-outs for underground operations, or other non-coal removal functions necessary for the orderly and continuous conduct of the approved operation.

A proposal to increase the area available for coal removal will not be treated as an IBR unless the coal removal is incidental to the primary purpose of the revision. For example, if the realignment of a road also involved mining a small amount of coal in the