

effect. Therefore, a full regulatory evaluation has not been prepared.

#### Regulatory Flexibility Act

In compliance with the Regulatory Flexibility Act (Pub. L. 96-354, 5 U.S.C. 601-612), the FHWA has evaluated the effects of this rule on small entities. The FHWA hereby certifies that this withdrawal of a proposed action will not have significant economic impact on a substantial number of small entities.

#### Executive Order 12612 (Federalism Assessment)

This action has been analyzed in accordance with the principles and criteria contained in Executive Order 12612, and it has been determined that the withdrawal of the advance notice of proposed rulemaking will not have sufficient federalism implications to warrant the preparation of a federalism assessment.

#### Executive Order 12374 (Intergovernmental Review)

Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.

#### Paperwork Reduction Act

This advance notice of proposed rulemaking did not contain a collection of information requirement for purposes of the Paperwork Reduction Act of 1995, 44 U.S.C. 3501-3520.

#### National Environmental Policy Act

The agency has analyzed this action for the purpose of the National Environmental Policy Act of 1969 (42 U.S.C. 4321 *et seq.*) and has determined that this action would not have any effect on the quality of the environment.

#### Regulation Identification Number

A regulation identification number (RIN) is assigned to each regulatory action listed in the Unified Agenda of Federal Regulations. The Regulatory Information Service Center publishes the Unified Agenda in April and October of each year. The RIN contained in the heading of this document can be used to cross reference this action with the Unified Agenda.

#### List of Subjects in 23 CFR Part 230

Equal employment opportunity, Grant programs— transportation, Highways and roads, Minority businesses, Reporting and recordkeeping requirements.

(23 U.S.C. 140 and 315; 49 CFR 1.48)

Issued on: April 3, 1996.

Rodney E. Slater,

*Federal Highway Administrator.*

[FR Doc. 96-9560 Filed 4-18-96; 8:45 am]

BILLING CODE 4910-22-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[GL-001-96]

RIN 1545-AU01

#### Authority to Modify or Rescind Taxpayer Assistance Orders

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations regarding taxpayer assistance orders. The proposed regulations provide that the authority to modify or rescind taxpayer assistance orders is limited to the Commissioner, the Deputy Commissioner, or the Ombudsman. The proposed regulations affect all taxpayers with respect to whom a taxpayer assistance order is issued.

**DATES:** Written comments and requests for a public hearing must be received by July 18, 1996.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:R (GL-001-96), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (GL-001-96), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Robert A. Miller, (202) 622-3640 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Explanation of Provisions

This document contains a proposed amendment to the Procedure and Administration Regulations (26 CFR part 301) under section 7811 of the Internal Revenue Code. In Announcement 96-5 (1996-4 I.R.B. 99), Administrative Initiatives to Enhance Taxpayer Rights, IRS indicated it was increasing the power of the Ombudsman to assist taxpayers by affording greater protection for taxpayer assistance orders. Effective on the date of the Announcement 96-5, January 4, 1996,

the power to modify or rescind a taxpayer assistance order issued under section 7811 is limited to the Commissioner, Deputy Commissioner, or the Ombudsman.

The current regulations provide that taxpayer assistance orders may be modified or rescinded by the Commissioner, Deputy Commissioner, or Ombudsman and, additionally, the following IRS officials: a district director, a service center director, a compliance center director, a regional director of appeals, or the superiors of those officials. Announcement 96-5 indicates that proposed regulations would be published in early 1996 to reflect the policy restriction in authority to modify or rescind taxpayer assistance orders. Under the proposed regulations, officials other than the Commissioner, Deputy Commissioner, or the Ombudsman may modify or rescind a taxpayer assistance order only with the specific written authorization of the Commissioner, Deputy Commissioner, or Ombudsman.

#### Special Analyses

It has been determined that this notice of proposed rulemaking 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) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments that are submitted timely (a signed original and eight copies) 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 Robert A. Miller, Office of Assistant Chief Counsel (General

Litigation), CC:EL:GL. However, other personnel from the IRS and Treasury Department participated in their development.

#### 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 continues to read in part as follows:

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

Par. 2. Section 301.7811-1 is amended by revising paragraphs (d) and (h) to read as follows:

#### **§ 301.7811-1 Taxpayer Assistance Orders.**

\* \* \* \* \*

(d) *Authority to modify or rescind limited to Commissioner, Deputy Commissioner, or Taxpayer Ombudsman.* The Commissioner, the Deputy Commissioner, and the Ombudsman may modify or rescind a taxpayer assistance order. A district director, a service center director, a compliance center director, a regional director of appeals, or the superiors of those officials, may modify or rescind a taxpayer assistance order only with the specific written authorization of the Commissioner, Deputy Commissioner, or the Ombudsman.

\* \* \* \* \*

(h) *Effective dates.* This section is effective on March 20, 1992, except paragraph (d) of this section which is effective on the date 90 days after the date of publication of these regulations as final regulations in the Federal Register.

Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

[FR Doc. 96-8241 Filed 4-18-96; 8:45am]

BILLING CODE 4830-01-U

## **DEPARTMENT OF THE INTERIOR**

### **Minerals Management Service**

#### **30 CFR Chapter II**

**RIN 1010-AB57**

#### **Meetings of the Indian Gas Valuation Negotiated Rulemaking Committee**

**AGENCY:** Minerals Management Service, Interior.

**ACTION:** Notice of meetings.

**SUMMARY:** The Secretary of the Department of the Interior (Department) has established an Indian Gas Valuation Negotiated Rulemaking Committee (Committee) to develop specific recommendations with respect to Indian gas valuation under its responsibilities imposed by the Federal Oil and Gas Royalty Management Act of 1982, 30 U.S.C. 1701 *et seq.* (FOGRMA). The Department has determined that the establishment of this Committee is in the public interest and will assist the Agency in performing its duties under FOGRMA. This document announces meetings of the Committee.

**DATES:** The Committee will have meetings on the dates and the times shown below:

Wednesday, May 22, 1996—9:30 a.m. to 5 p.m.

Thursday, May 23, 1996—8 a.m. to 5 p.m.

Friday, May 24, 1996—8 a.m. to 5 p.m.  
**ADDRESSES:** The meetings will be held in the Building 85 Auditorium at the Denver Federal Center, located at West 6th Avenue and Kipling Streets, Lakewood, Colorado.

Written statements may be submitted to Mr. Donald T. Sant, Deputy Associate Director for Valuation and Operations, Minerals Management Service, Royalty Management Program, P.O. Box 25165, MS-3100, Denver, CO 80225-0165.

**FOR FURTHER INFORMATION CONTACT:** Mr. Donald T. Sant, Deputy Associate Director for Valuation and Operations, Minerals Management Service, Royalty Management Program, P.O. Box 25165, MS 3100, Denver, CO 80225-0165, telephone number (303) 231-3899, fax number (303) 231-3194.

**SUPPLEMENTARY INFORMATION:** The location and dates of future meetings will be published in the Federal Register. The meetings will be open to the public without advanced registration. Public attendance may be limited to the space available. Members of the public may make statements during the meeting, to the extent time permits, and file written statements with the Committee for its consideration.

Written statements should be submitted to the address listed above. Minutes of Committee meetings will be available for public inspection and copying 10 days after each meeting at the Denver Federal Center address. In addition, the materials received to date during the input sessions are available for inspection and copying at the Denver Federal Center address.

Dated: April 12, 1996.

Robert E. Brown,

*Acting Associate Director for Royalty Management.*

[FR Doc. 96-9684 Filed 4-18-96; 8:45 am]

BILLING CODE 4310-MR-P

### **30 CFR Part 218**

**RIN 1010-AC01**

#### **Amendments to Regulations Governing Collection of Royalties, Rentals, Bonuses, and Other Monies Due the Federal Government**

**AGENCY:** Minerals Management Service (MMS), Interior.

**ACTION:** Proposed rulemaking.

**SUMMARY:** MMS proposes to amend its regulations that specify how payments are made for mineral lease royalties, rentals, and bonuses. The changes are needed to incorporate revised U.S. Treasury requirements. Also, MMS proposes clearer language for other parts of this regulation.

**DATES:** Comments must be submitted on or before June 18, 1996.

**ADDRESSES:** Written comments, suggestions, or objections regarding this proposed amendment should be sent to the following addresses.

For comments sent via the U.S. Postal Service use: Minerals Management Service, Royalty Management Program, Rules and Procedures Staff, P.O. Box 25165 MS 3101, Denver, Colorado 80225-0165.

For comments via courier or overnight delivery service use: Minerals Management Service, Royalty Management Program, Rules and Procedures Staff, MS 3101, Building 85, Denver Federal Center, Room A-212, Denver, Colorado 80225-0165.

**FOR FURTHER INFORMATION CONTACT:** David S. Guzy, Chief, Rules and Procedures Staff, phone (303) 231-3432, FAX (303) 231-3194, e-Mail David\_\_\_Guzy@smtp.mms.gov.

**SUPPLEMENTARY INFORMATION:** The principal authors of this rule are David J. Menard of the Royalty Accounting Division, General Ledger Branch, Jim McNamee of the Office of Policy and Management Improvement, and David