

surface area airspace is required when the control tower is open to accommodate current SIAPs and for IFR operations at the airport. Class D airspace designations for airspace areas extending upward from the surface are published in Paragraph 5000 of FAA Order 7400.9E, dated September 10, 1997, and effective September 16, 1997, which is incorporated by reference in 14 CFR 71.1. The Class D airspace designation listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore, (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (Air).

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR Part 71 as follows:

PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; ROUTES; AND REPORTING POINTS

1. The authority citation for Part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9E, Airspace Designations and Reporting Points, dated September 10, 1997, and effective September 16, 1997, is amended as follows:

Paragraph 5000 Class D Airspace.

* * * * *

ASO NC D Concord, NC [New]

Concord Regional Airport, NC
(lat. 35°23'11"N, long. 80°42'58"W)

That airspace extending upward from the surface to and including 3,200 feet MSL within a 4-mile radius of Concord Regional Airport. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory.

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Issued in College Park, Georgia, on August 20, 1998.

John C. Thompson,

*Acting Manager, Air Traffic Division,
Southern Region.*

[FR Doc. 98–23363 Filed 8–28–98; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG–104565–97]

RIN 1545–AV50

Revision of the Tax Refund Offset Program

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to the administration of the Tax Refund Offset Program (TROP). This action is necessary because TROP, which is currently administered by the IRS, is being merged into the centralized administrative offset program known as the Treasury Offset Program (TOP), which is administered by the Financial Management Service (FMS). These regulations will affect State and Federal agencies that participate in TROP. **DATES:** Written comments and requests for a public hearing must be received by November 30, 1998.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG–104565–97), 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–104565–97), Courier's Desk, Internal Revenue Service, 1111 Constitution Ave., NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting

comments directly to the IRS internet site at http://www.irs.ustreas.gov/prod/tax_reg/comments.html.

FOR FURTHER INFORMATION CONTACT: John J. McGreevy, (202) 622-4910 (not toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to the Procedure and Administration Regulations (26 CFR part 301) relating to section 6402 (c) and (d). The proposed regulations contain revised effective dates for the regulations under section 6402 (c) and (d).

Explanation of Provisions

Section 6402(c) provides, in general, that the amount of any overpayment to be refunded to the person making the overpayment must be reduced by the amount of any past-due support (as defined in section 464(c) of the Social Security Act) owed by that person of which the Secretary has been notified by a State in accordance with section 464 of the Social Security Act.

Section 6402(d) provides, in general, that upon receiving notice from any Federal agency that a named person owes a past-due, legally enforceable debt to that agency, the Secretary must reduce the amount of any overpayment payable to that person by the amount of the debt, pay the amount by which the overpayment is reduced to the agency, and notify the person making the overpayment that the overpayment has been reduced.

The IRS currently makes offsets pursuant to section 6402 (c) and (d) according to regulations prescribed under those sections. See §§ 301.6402–5 and 301.6402–6 of the Regulations on Procedure and Administration.

Section 31001(v)(2) and (w) of the Debt Collection Improvement Act of 1996 (110 Stat. 1321–375), amended 42 U.S.C. 664(a)(2)(A) and 31 U.S.C. 3720A(h), respectively, to clarify that the disbursing agency of the Treasury Department may conduct tax refund offsets. The disbursing agency of the Treasury Department is the FMS.

The IRS and FMS have agreed that the Tax Refund Offset Program (TROP), which is currently administered by the IRS, will be merged into the centralized administrative offset program known as the Treasury Offset Program (TOP), which is administered by the FMS. The merger of the two programs is intended to maximize and improve the Treasury Department's government-wide collection of nontax debts, including those subject to offset against the debtor's Federal tax refund. The full

merger of TROP with TOP is expected to occur by January 1, 1999.

Interim rules concerning the manner in which the FMS will administer the collection of nontax federal debts after the merger of TROP with TOP were published by the FMS in the **Federal Register** on June 25, 1997 (62 FR 34175) (codified at 31 CFR Part 285) effective for refunds payable after January 1, 1998. The regulations proposed in this document provide an ending effective date for § 301.6402-6 to accommodate the beginning effective date of the FMS regulations. Accordingly, § 301.6402-6 will not apply to refunds payable after January 1, 1998.

A notice of proposed rulemaking concerning the manner in which the FMS will administer the collection of past-due child support payments was published by the FMS in the **Federal Register** on August 4, 1998 (63 FR 41688) (which when finalized will be codified at 31 CFR Part 285), effective for refunds payable after January 1, 1999. The regulations in this document provide an ending effective date for § 301.6402-5 to accommodate the expected beginning date for the full merger of TROP with TOP. Accordingly, it is expected that § 301.6402-5 will not apply to refunds payable after January 1, 1999.

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) 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 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 electronic or written comments (a signed original and eight (8) copies of written comments) 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 John J. McGreevy, Office of Assistant Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and the Treasury Department participated in the development of the regulations.

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 301.6402-5 is amended by adding paragraph (h) to read as follows:

§ 301.6402-5 Offset of past-due support against overpayments.

* * * * *

(h) *Effective dates.* This section applies to refunds payable on or before January 1, 1999. For the rules applicable after January 1, 1999, see 31 CFR part 285.

Par. 3. Section 301.6402-6 is amended by revising paragraph (n) to read as follows:

§ 301.6402-6 Offset of past-due, legally enforceable debt against overpayment.

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(n) *Effective dates.* This section applies to refunds payable under section 6402 after April 15, 1992, and on or before January 1, 1998. For the rules applicable after January 1, 1998, see 31 CFR part 285.

Michael P. Dolan,

Deputy Commissioner of Internal Revenue.
[FR Doc. 98-23380 Filed 8-28-98; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 100

[CGD11-98-007]

RIN 2115-AE46

Special Local Regulations; Northern California Annual Marine Events

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to remove a number of outdated sections of Special Local Regulations in 33 CFR part 100 and replace them with a single section containing an updated master list of recurring marine events in Northern California, including various fireworks demonstrations, for which Special Local Regulations are required. The Special Local Regulations are necessary to control vessel traffic within the immediate vicinity of these marine events to ensure the safety of life and property during each event. The comprehensive, permanent listing will enable mariners and members of the public to better anticipate major marine events, and will also greatly ease the administration of these marine events by the Coast Guard.

DATES: Comments should be received on or before October 30, 1998.

ADDRESSES: Comments may be mailed to Petty Officer Douglas Adams, U.S. Coast Guard Group San Francisco, Yerba Buena Island, San Francisco, California, 94130-9309, or delivered to the same address between 9 and 5 pm., Monday through Friday, except holidays. The telephone number is (415) 399-3440.

Commander, Coast Guard Group San Francisco maintains the public docket for this rulemaking. Comments, and any documents referenced in this preamble, will become part of this docket and will be available for inspection and copying at Group San Francisco between 9 a.m. and 5 p.m., Monday through Friday, except holidays. Please call before visiting.

FOR FURTHER INFORMATION CONTACT: Petty Officer Douglas Adams, U.S. Coast Guard Group San Francisco, Yerba Buena Island, San Francisco, California, 94130-9309. The telephone number is (415) 399-3440.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Coast Guard encourages interested persons to participate in this rulemaking by submitting written views or arguments. Persons submitting comments should include their names