

## 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) 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, the notice of proposed rulemaking preceding these regulations was 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 these regulations is Judith A. Lintz, Office of Assistant Chief Counsel (Income Tax & Accounting), Internal Revenue Service. 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.

## Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is 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 301.7503-1 is amended as follows:

1. In the fourth sentence of paragraph (a), the language "Thursday, November 22, 1956 (Thanksgiving Day), the suit will be timely if filed on Friday, November 23, 1956, in the Court of Claims" is removed and the language "Thursday, November 23, 1995 (Thanksgiving Day), the suit will be timely if filed on Friday, November 24, 1995, in the Court of Federal Claims" is added in its place.

2. Paragraph (b) is revised as set forth below.

3. Paragraph (c) is removed. The revision reads as follows:

### § 301.7503-1 Time for performance of acts where last day falls on Saturday, Sunday, or legal holiday.

\* \* \* \* \*

(b) *Legal holidays.* For the purpose of section 7503, the term *legal holiday* includes the legal holidays in the District of Columbia as found in D.C. Code Ann. 28-2701. In the case of any return, statement, or other document required to be filed, or any other act required under the authority of the internal revenue laws to be performed, at an office of the Internal Revenue Service, or any other office or agency of the United States, located outside the District of Columbia but within an internal revenue district, the term *legal holiday* includes, in addition to the legal holidays in the District of Columbia, any statewide legal holiday of the state where the act is required to be performed. If the act is performed in accordance with law at an office of the Internal Revenue Service or any other office or agency of the United States located in a territory or possession of the United States, the term *legal holiday* includes, in addition to the legal holidays in the District of Columbia, any legal holiday that is recognized throughout the territory or possession in which the office is located.

Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

Approved: June 20, 1996.

Donald C. Lubick,  
*Acting Assistant Secretary of the Treasury.*  
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BILLING CODE 4830-01-U

### FEDERAL EMERGENCY MANAGEMENT AGENCY

#### 44 CFR Part 64

[Docket No. FEMA-7646]

#### Suspension of Community Eligibility

**AGENCY:** Federal Emergency Management Agency, FEMA.

**ACTION:** Final rule.

**SUMMARY:** This rule identifies communities, where the sale of flood insurance has been authorized under the National Flood Insurance Program (NFIP), that are suspended on the effective dates listed within this rule because of noncompliance with the floodplain management requirements of the program. If the Federal Emergency Management Agency (FEMA) receives documentation that the community has adopted the required floodplain management measures prior to the effective suspension date given in this

rule, the suspension will be withdrawn by publication in the Federal Register.

**EFFECTIVE DATE:** The effective date of each community's suspension is the third date ("Susp.") listed in the third column of the following tables.

**ADDRESSES:** If you wish to determine whether a particular community was suspended on the suspension date, contact the appropriate FEMA Regional Office or the NFIP servicing contractor.

**FOR FURTHER INFORMATION CONTACT:** Robert F. Shea, Jr., Division Director, Program Implementation Division, Mitigation Directorate, 500 C Street, SW., Room 417, Washington, DC 20472, (202) 646-3619.

**SUPPLEMENTARY INFORMATION:** The NFIP enables property owners to purchase flood insurance which is generally not otherwise available. In return, communities agree to adopt and administer local floodplain management aimed at protecting lives and new construction from future flooding. Section 1315 of the National Flood Insurance Act of 1968, as amended, 42 U.S.C. 4022, prohibits flood insurance coverage as authorized under the National Flood Insurance Program, 42 U.S.C. 4001 *et seq.*, unless an appropriate public body adopts adequate floodplain management measures with effective enforcement measures. The communities listed in this document no longer meet that statutory requirement for compliance with program regulations, 44 CFR part 59 *et seq.* Accordingly, the communities will be suspended on the effective date in the third column. As of that date, flood insurance will no longer be available in the community. However, some of these communities may adopt and submit the required documentation of legally enforceable floodplain management measures after this rule is published but prior to the actual suspension date. These communities will not be suspended and will continue their eligibility for the sale of insurance. A notice withdrawing the suspension of the communities will be published in the Federal Register.

In addition, the Federal Emergency Management Agency has identified the special flood hazard areas in these communities by publishing a Flood Insurance Rate Map (FIRM). The date of the FIRM if one has been published, is indicated in the fourth column of the table. No direct Federal financial assistance (except assistance pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act not in connection with a flood) may legally be provided for construction or acquisition of buildings in the identified special

flood hazard area of communities not participating in the NFIP and identified for more than a year, on the Federal Emergency Management Agency's initial flood insurance map of the community as having flood-prone areas (section 202(a) of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4106(a), as amended). This prohibition against certain types of Federal assistance becomes effective for the communities listed on the date shown in the last column.

The Acting Associate Director finds that notice and public comment under 5 U.S.C. 553(b) are impracticable and unnecessary because communities listed in this final rule have been adequately notified.

Each community receives a 6-month, 90-day, and 30-day notification addressed to the Chief Executive Officer that the community will be suspended unless the required floodplain management measures are met prior to the effective suspension date. Since these notifications have been made, this final rule may take effect within less than 30 days.

#### National Environmental Policy Act

This rule is categorically excluded from the requirements of 44 CFR Part

10, Environmental Considerations. No environmental impact assessment has been prepared.

#### Regulatory Flexibility Act

The Acting Associate Director has determined that this rule is exempt from the requirements of the Regulatory Flexibility Act because the National Flood Insurance Act of 1968, as amended, 42 U.S.C. 4022, prohibits flood insurance coverage unless an appropriate public body adopts adequate floodplain management measures with effective enforcement measures. The communities listed no longer comply with the statutory requirements, and after the effective date, flood insurance will no longer be available in the communities unless they take remedial action.

#### Regulatory Classification

This final rule is not a significant regulatory action under the criteria of section 3(f) of Executive Order 12866 of September 30, 1993, Regulatory Planning and Review, 58 FR 51735.

#### Paperwork Reduction Act

This rule does not involve any collection of information for purposes of the Paperwork Reduction Act, 44 U.S.C. 3501 et seq.

#### Executive Order 12612, Federalism

This rule involves no policies that have federalism implications under Executive Order 12612, Federalism, October 26, 1987, 3 CFR, 1987 Comp., p. 252.

#### Executive Order 12778, Civil Justice Reform

This rule meets the applicable standards of section 2(b)(2) of Executive Order 12778, October 25, 1991, 56 FR 55195, 3 CFR, 1991 Comp., p. 309.

#### List of Subjects in 44 CFR Part 64

Flood insurance, Floodplains.

Accordingly, 44 CFR part 64 is amended as follows:

#### PART 64—[AMENDED]

1. The authority citation for Part 64 continues to read as follows:

Authority: 42 U.S.C. 4001 et seq.; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p. 376.

#### § 64.6 [Amended]

2. The tables published under the authority of § 64.6 are amended as follows:

State/Location	Community No.	Effective date of eligibility	Current effective map date	Date certain federal assistance no longer available in special flood hazard areas
<b>Region II</b>				
New York:				
Bolton, town of, Warren County .....	360869	July 23, 1975, Emerg.; July 3, 1996, Reg.; August 16, 1996, Susp.	August 16, 1996	August 16, 1996.
Lake George, town of, Warren County ...	360876	August 7, 1978, Emerg.; April 30, 1986, Reg.; August 16, 1996, Susp.	.....do .....	Do.
Queensbury, town of, Warren County ....	360879	September 8, 1975, Emerg.; July 16, 1984, Reg.; August 16, 1996, Susp.	.....do .....	Do.
<b>Region V</b>				
Illinois: Central, city of, Marion and Clinton Counties.	170453	July 2, 1975, Emerg.; December 19, 1984, Reg.; August 16, 1996, Susp.	.....do .....	Do.
Indiana: Seymour, city of, Jackson County ...	180099	April 3, 1975, Emerg.; November 2, 1983, August 16, 1996, Susp.	.....do .....	Do.
Michigan:				
Coldwater, city of, Branch County .....	260813	February 10, 1989, Emerg.; August 16, 1996, Reg.; August 16, 1996, Susp.	.....do .....	Do.
Coldwater, township of, Branch County	260826	September 26, 1989, Emerg.; August 16, 1996, Reg.; August 16, 1996, Susp.	.....do .....	Do.
Wisconsin: Dunn County, unincorporated areas.	550118	March 26, 1971, Emerg.; October 15, 1981, Reg.; August 16, 1996, Susp.	.....do .....	Do.
<b>Region VII</b>				
Missouri: Howard County, unincorporated areas.	290162	July 25, 1984, Emerg.; January 5, 1989, Reg.; August 16, 1996, Susp.	.....do .....	Do.
<b>Region X</b>				
Washington:				
Ferry County, unincorporated areas .....	530041	August 7, 1975, Emerg.; April 17, 1985, Reg.; August 16, 1996 Susp.	.....do .....	Do.

State/Location	Community No.	Effective date of eligibility	Current effective map date	Date certain federal assistance no longer available in special flood hazard areas
Stevens County, unincorporated areas	530185	July 24, 1975, Emerg.; September 14, 1990, Reg.; August 16, 1996 Susp.	.....do .....	Do.

Code for reading third column: Emerg.—Emergency; Reg.—Regular; Rein.—Reinstatement; Susp.—Suspension.

(Catalog of Federal Domestic Assistance No. 83.100, "Flood Insurance.")

Issued: July 31, 1996.

Richard W. Krimm,  
*Acting Associate Director, Mitigation Directorate.*

[FR Doc. 96-20720 Filed 8-13-96; 8:45 am]

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## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Parts 64 and 68

[CC Docket No. 87-124; FCC 96-285]

#### Access to Telecommunications Equipment and Services by Persons With Disabilities (Hearing Aid Compatibility)

AGENCY: Federal Communications Commission.

#### ACTION: Final rule.

**SUMMARY:** This action requires that all wireline telephones in the workplace, confined settings (e.g., hospitals, nursing homes) and hotels and motels eventually be hearing aid compatible and have volume control. As of April 1, 1997, hearing aid compatible telephones manufactured or imported for use in the United States must have the letters "HAC" permanently affixed to them, and, as of November 1, 1998, have volume control. The intent of these requirements is to increase access to telephone service by persons with impaired hearing.

**EFFECTIVE DATE:** October 23, 1996. The incorporation by reference of certain publications listed in the regulations is approved by the Director of the Federal Register October 23, 1996.

**FOR FURTHER INFORMATION CONTACT:** Greg Lipscomb, Attorney, 202/418-2340, Fax

202/418-2345, TTY 202/418-0484, glipscom@fcc.gov, Network Services Division, Common Carrier Bureau.

**SUPPLEMENTARY INFORMATION:** This summarizes the Commission's Report and Order (R&O) in the matter of Access to Telecommunications Equipment and Services by Persons With Disabilities, (CC Docket 87-124, adopted June 27, 1996, and released July 3, 1996. The file is available for inspection and copying during the weekday hours of 9 a.m. to 4:30 p.m. in the Commission's Reference Center, Room 239, 1919 M Street, N.W., or copies may be purchased from the Commission's duplicating contractor, ITS, Inc., 2100 M Street, N.W., Suite 240, Washington, DC 20037, phone 202/857-3800.

#### Paperwork Reduction Act

Public reporting burden for the collections of information is estimated as follows:

Rule sections	Hours per response	Annual responses	Total burden
68.112(b)(3)(E) .....	2	805,000	1,610,000
68.224(a) .....	11.36	1,100	12,500
68.300(c) .....	11.36	1,100	12,500
Total Annual Burden: 1,635,000			

**Frequency of Response:** On occasion. The foregoing estimates include the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collections of information. Send comments regarding this burden estimate or any other aspect of the collections of information including suggestions for reducing the burden to the Federal Communications Commission, Records Management Branch, Paperwork Reduction Project (3060-0687), Washington, DC 20554, and to the Office of Management and Budget, Paperwork Reduction Project (3060-0687), Washington, DC 20503.

**Analysis of Proceeding:** In 1992, the Commission adopted rules implementing the Hearing Aid Compatibility Act of 1988, 47 U.S.C. § 610 (HAC Act). In 1993, the

Commission suspended portions of the 1992 rules because petitions filed by establishments affected by the regulations stated that the establishments were encountering serious difficulties in their attempts to comply. (*Order*, 8 FCC Rcd 4958 (1993), 58 FR 26692 (May 5, 1993)). On March 27, 1995, the Commission announced that an advisory committee, the Hearing Aid Compatibility Negotiated Rulemaking Committee (Committee), would consider whether the rule suspension should be lifted and whether new rules should be proposed. (See 59 FR 60343 (Nov. 23, 1994); 58 FR 1539 (March 27, 1995); and 60 FR 27945 (May 26, 1995)). The Committee represented the views and interests of all interested parties, including those of the Commission, telephone equipment manufacturers, employers, hospitals, nursing homes, hotels and motels, and

persons with disabilities. The Committee's recommendations, adopted by unanimous consent, were filed with the Commission in the Committee's Final Report of August, 1995. On November 28, 1995, the Commission adopted and released a Notice of Proposed Rulemaking (*Notice of Proposed Rulemaking*, 11 FCC Rcd 4338 (1995) (NPRM)) that reflected the recommendations of the Committee (See 60 FR 63667 (December 12, 1995); 61 FR 1887 (January 24, 1996)). On June 27, 1996, the Commission adopted a R&O (FCC 96-285), which was released on July 3, 1996.

The R&O requires that wireline telephones in (1) the non-common areas of the workplace; (2) the patient and residential rooms of confined settings, such as hospitals and nursing homes; and (3) the guest rooms of hotels and motels eventually be hearing aid