

Rules Docket number and be submitted in triplicate to the address specified under the caption **ADDRESSES**. All communications received on or before the closing date for comments will be considered, and this rule may be amended in light of the comments received. Factual information that supports the commenter's ideas and suggestions is extremely helpful in evaluating the effectiveness of the AD action and determining whether additional rulemaking action would be needed.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the rule that might suggest a need to modify the rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report that summarizes each FAA-public contact concerned with the substance of this AD will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this rule must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket Number 96-NM-279-AD." The postcard will be date stamped and returned to the commenter.

Regulatory Impact

The regulations adopted herein will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with Executive Order 12612, it is determined that this final rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

The FAA has determined that this regulation is an emergency regulation that must be issued immediately to correct an unsafe condition in aircraft, and that it is not a "significant regulatory action" under Executive Order 12866. It has been determined further that this action involves an emergency regulation under DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979). If it is determined that this emergency regulation otherwise would be significant under DOT Regulatory Policies and Procedures, a final regulatory evaluation will be prepared and placed in the Rules Docket. A copy of it, if filed, may be obtained from the Rules Docket at the location provided under the caption **ADDRESSES**.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration amends part 39 of the Federal Aviation Regulations (14 CFR part 39) as follows:

PART 39—AIRWORTHINESS DIRECTIVES

1. The authority citation for part 39 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701.

§ 39.13 [Amended]

2. Section 39.13 is amended by adding the following new airworthiness directive:

96-26-04 Boeing: Amendment 39-9867.

Docket 96-NM-279-AD.

Applicability: Model 747 series airplanes having line numbers 1 through 678 inclusive; on which the Section 41 frame replacement in zone 1 specified in Boeing Service Bulletin 747-53-2272 has not been accomplished; certificated in any category.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been otherwise modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (c) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required as indicated, unless accomplished previously.

To detect and correct fatigue cracking of body station (BS) 300 and BS 320 fuselage frames adjacent to the nose wheel well (NWW), which could result in collapse of the NWW pressure bulkhead, and subsequent rapid decompression of the airplane, accomplish the following:

(a) Prior to the accumulation of 10,000 total flight cycles, or within 50 flight cycles after the effective date of this AD, whichever occurs later, perform a detailed visual inspection to detect fatigue cracking of the inner chord and web of the left side and right side of BS 300 and BS 320 fuselage frames from the nose wheel well (NWW) side panel outboard to stringer 39, in accordance with normal maintenance practices. Pay particular attention to the area where the NWW vertical beam inner chord interfaces with the fuselage frame.

(1) If no cracking is detected, repeat the detailed visual inspection thereafter at intervals not to exceed 100 flight cycles.

(2) If any cracking is detected, prior to further flight, repair in accordance with a method approved by the Manager, Seattle Aircraft Certification Office (ACO), FAA, Transport Airplane Directorate.

(b) Prior to the accumulation of 10,000 total flight cycles, or within 50 flight cycles after the effective date of this AD, whichever occurs later, perform a detailed one-time visual inspection to detect fatigue cracking of the left and right side vertical beam webs and chords of the NWW at BS 300 and BS 320, in accordance with normal maintenance procedures.

(1) If no cracking is detected, no further action is required by this paragraph.

(2) If any cracking is detected, prior to further flight, repair in accordance with a method approved by the Manager, Seattle ACO.

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Seattle Aircraft Certification Office (ACO), FAA, Transport Airplane Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Seattle ACO.

Note 2: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Seattle ACO.

(d) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

(e) This amendment becomes effective on January 6, 1997.

Issued in Renton, Washington, on December 20, 1996.

S. R. Miller,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 96-33041 Filed 12-30-96; 8:45 am]

BILLING CODE 4910-13-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 301, and 602

[TD 8703]

RIN 1545-AS04; RIN 1545-AU47

Automatic Extension of Time for Filing Individual Income Tax Returns; Automatic Extension of Time To File Partnership Return of Income, Trust Income Tax Return, and U.S. Real Estate Mortgage Investment Conduit Income Tax Return

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that reflect new and simpler procedures for an individual to obtain an automatic extension of time to file an individual income tax return. This document also contains final regulations that provide new and simpler procedures for a partnership, trust, and Real Estate Mortgage Investment Conduit (REMIC) to obtain an automatic extension of time to file partnership, trust, and REMIC returns.

EFFECTIVE DATE: The regulations are effective December 31, 1996.

FOR FURTHER INFORMATION CONTACT: Margaret A. Owens, (202) 622-6232 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3504(h)) under control numbers 1545-1479 and 1545-0148. Responses to this collection of information are required to obtain a benefit (an automatic 4-month extension of time to file an individual income tax return or an automatic 3-month extension of time to file a partnership return of income, a trust income tax return, or a REMIC income tax return).

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

Estimates of the reporting burden in these final regulations are reflected in the burden estimates of either Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC or for Certain Trusts.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, T:FP, Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information

are confidential, as required by 26 U.S.C. 6103.

Background

Extensions for Individual Income Tax Returns

On January 4, 1996, temporary regulations (TD 8651) providing new and simpler procedures for individuals to obtain an automatic extension of time to file an individual income tax return were published in the Federal Register (61 FR 260). A notice of proposed rulemaking (IA-41-93) cross-referencing the temporary regulations was published in the Federal Register for the same day (61 FR 338).

Written comments responding to the notice of proposed rulemaking were received. No public hearing was requested or held. After consideration of all the comments, the temporary regulations under sections 6081 and 6651 relating to the automatic extension of time to file individual income tax returns are adopted as revised by this Treasury Decision, and the corresponding temporary regulations are removed. The comments and revisions are discussed below in the section on Explanation of Provisions and Summary of Comments.

Extensions for Partnership Returns of Income and Trust Income Tax Returns

On April 5, 1988, temporary regulations (TD 8190) relating to the automatic extension of time to file partnership returns of income and trust income tax returns were published in the Federal Register (53 FR 11066). A notice of proposed rulemaking (LR-29-88) cross-referencing the temporary regulations was published in the Federal Register for the same day (53 FR 11103).

In accordance with section 860F(e), REMICs have been generally treated as partnerships with regard to extensions of time to file. A REMIC has been allowed an automatic 3-month extension of time to file if (1) an application was prepared on Form 8736, (2) the application was signed by the person duly authorized, (3) the application was filed on or before the date Form 1066, U.S. Real Estate Mortgage Investment Conduit Income Tax Return, was due, (4) the application showed the full amount properly estimated as tax, and (5) the application was accompanied by full remittance of the amount properly estimated as tax that was unpaid as of the date prescribed for filing Form 1066.

Written comments responding to the notice of proposed rulemaking and the request for comments were received. No

public hearing was requested or held. After consideration of all the comments, the temporary regulations under section 6081 relating to the automatic extension of time to file partnership returns of income, trust income tax returns, and REMIC income tax returns are adopted as revised by this Treasury decision, and the corresponding temporary regulations are removed. The comments and revisions are discussed below.

Explanation of Provisions and Summary of Comments

These final regulations provide that individuals may obtain an automatic 4-month extension of time to file an individual income tax return without remitting the unpaid amount of any tax properly estimated to be due with the application for extension of time to file. Under these final regulations, an individual's inability to pay is not a condition for obtaining an automatic 4-month extension. However, taxpayers are encouraged to make payments in order to minimize interest and penalties imposed on unpaid amounts.

The final regulations remove the regulatory requirement that Forms 4868 be signed.

Most commentators responded favorably to the proposed and temporary regulations. Some commentators suggested that the IRS should develop a bulk method for submitting applications for automatic extensions so that return preparers could submit a list of the required information for all their clients on one Form 4868. The final regulations provide that the IRS may prescribe other methods for submitting an application in lieu of a paper application on Form 4868. In April 1996, the IRS provided a method of filing Forms 4868 electronically through the Electronic Transmitted Documents System. See Publication 1346. The IRS continues to offer this method of filing Forms 4868. If there is still a need for other methods, suggestions should be sent to: CC:DOM:CORP:R (REG-209643-93), Room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044.

One commentator recommended that the requirement to "properly estimate" the tax be dropped, since payment of the unpaid amount of tax due is not a condition of obtaining an automatic 4-month extension of time to file an individual income tax return. The requirement has been retained to assist taxpayers in determining the amount of interest and penalties for which they will be liable if timely tax payments are not made, and to thereby encourage

payments, as large as possible, with the application for extension of time to file.

The final regulations provide the requirements for partnerships, trusts, and REMICs to obtain an automatic 3-month extension of time to file partnership, trust, and REMIC returns. The final regulations remove the regulatory requirement that Forms 8736 be signed. Notwithstanding the current instructions to Form 8736, an unsigned Form 8736 will be processed. In addition, these final regulations provide that trusts and REMICs may obtain an automatic 3-month extension of time to file a trust income tax return or a REMIC income tax return without remitting the unpaid amount of any tax properly estimated to be due with the application for extension of time to file.

The final regulations provide that the IRS may prescribe additional methods of obtaining an extension of time to file in lieu of a paper application on Form 8736.

Some commentators suggested that allowing automatic extensions for partnership returns of income and trust income tax returns will give rise to filing difficulties for partners and trust beneficiaries. The Treasury and the IRS took this concern into account when limiting partnership and trust extensions to 3 months rather than the 4 months permitted individuals.

Special Analyses

It has been determined that these final regulations are 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 notices of proposed rulemaking preceding the regulations were issued prior to March 29, 1996, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, a copy of the notice of proposed rulemaking providing an automatic extension of time to file an individual income tax return that precedes these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal authors of these regulations are Margaret A. Owens, and Philip E. Bennet, Office of the Assistant Chief Counsel (Income Tax & Accounting), IRS. However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

26 CFR Part 602

Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR parts 1, 301, and 602 are amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by adding new entries in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * *
Section 1.6081-2 also issued under 26 U.S.C. 6081(a).
Section 1.6081-4 also issued under 26 U.S.C. 6081(a).
Section 1.6081-6 also issued under 26 U.S.C. 6081(a).
Section 1.6081-7 also issued under 26 U.S.C. 6081(a). * * *

Par. 2. Section 1.6081-2 is added to read as follows:

§ 1.6081-2 Automatic extension of time to file partnership return of income.

(a) *In general.* A partnership required to file a return of income on Form 1065, U.S. Partnership Return of Income, for any taxable year will be allowed an automatic 3-month extension of time to file the return after the date prescribed for filing the return if an application under this section is filed in accordance with paragraph (b) of this section. In the case of a partnership described in § 1.6081-5(a)(1), the automatic extension allowed under this section runs concurrently with an extension of time to file granted pursuant to § 1.6081-5(a).

(b) *Requirements.* In order to satisfy this paragraph (b), an application for an automatic extension under this section must be—

(1) Submitted on Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC or for Certain Trusts, or in any other manner as may be prescribed by the Commissioner;

(2) Filed on or before the later of—
(i) The date prescribed for filing the partnership return (without regard to any extensions of the time for filing such return); or

(ii) The expiration of any extension of time to file granted such partnership pursuant to § 1.6081-5(a); and

(3) Filed with the Internal Revenue Service office designated in the application's instructions.

(c) *Payment of section 7519 amount.* An automatic extension of time for filing a partnership return under this section does not extend the time for payment of any amount due under section 7519, relating to required payments for entities electing not to have a required taxable year.

(d) *Section 444 election.* An automatic extension of time for filing a partnership return will run concurrently with any extension of time for filing a return allowed because of section 444, relating to the election of a taxable year other than a required taxable year.

(e) *Effect of extension on partner.* An automatic extension of time for filing a partnership return under this section does not operate to extend the time for filing a partner's income tax return or the time for the payment of any tax due on the partner's income tax return.

(f) *Termination of automatic extension.* The district director, including the Assistant Commissioner (International), or the director of a service center may terminate at any time an automatic extension by mailing to the partnership a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on Form 8736 or to the partnerships's last known address.

(g) *Penalties.* See section 6698 for failure to file a partnership return.

(h) *Coordination with § 1.6081-1.* Except in undue hardship cases, no extension of time for filing a partnership return of income will be granted under § 1.6081-1 until an automatic extension has been allowed pursuant to the provisions of this section.

(i) *Effective date.* This section is effective for applications for an automatic extension of time to file a partnership return of income filed on or after December 31, 1996.

§ 1.6081-2T [Removed]

Par. 3. Section 1.6081-2T is removed.

§ 1.6081-3T [Removed]

Par. 4. Section 1.6081-3T is removed.

Par. 5. Section 1.6081-4 is amended as follows:

1. Paragraphs (a) and (c) are revised.
2. Paragraphs (d) and (e) are added.

The revised and added provisions read as follows:

§ 1.6081-4 Automatic extension of time for filing individual income tax returns.

(a) *In general*—(1) *Period of extension.* An individual who is required to file an individual income tax return will be allowed an automatic 4-month extension of time to file the return after the date prescribed for filing the return provided the requirements contained in paragraphs (a)(2), (3), and (4) of this section are met. In the case of an individual described in § 1.6081-5(a)(5) or (6), the automatic 4-month extension will run concurrently with the extension of time to file granted pursuant to § 1.6081-5.

(2) *Manner for submitting an application.* An application must be submitted—

(i) On Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return; or

(ii) In any other manner as may be prescribed by the Commissioner.

(3) *Time and place for filing application.* Except in the case of an individual described in § 1.6081-5(a)(5) or (6), the application must be filed on or before the date prescribed for filing the individual income tax return. In the case of an individual described in § 1.6081-5(a)(5) or (6), the application must be filed on or before the expiration of the extension of time to file granted pursuant to § 1.6081-5. The application must be filed with the Internal Revenue Service office designated in the application's instructions.

(4) *Proper estimate of tax.* An application for extension must show the full amount properly estimated as tax for the taxable year.

(5) *Coordination with § 1.6081-1.* Except in undue hardship cases, no extension of time for filing an individual income tax return will be granted under § 1.6081-1 until an automatic extension has been allowed pursuant to the provisions of this paragraph (a).

* * * * *

(c) *Termination of automatic extension.* The district director, including the Assistant Commissioner (International), or the director of a service center may terminate at any time an automatic extension by mailing to the taxpayer a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the taxpayer at the address shown on Form 4868 or to the taxpayer's last known address.

(d) *Penalties.* See section 6651 for failure to file an individual income tax return or failure to pay the amount

shown as tax on the return. In particular, see § 301.6651-1(c)(3) of this chapter (relating to a presumption of reasonable cause in certain circumstances involving an automatic extension of time for filing an individual income tax return).

(e) *Effective date.* This section is effective for applications for an automatic extension of time to file an individual income tax return filed on or after December 31, 1996.

§ 1.6081-4T [Removed]

Par. 6. Section 1.6081-4T is removed.

Par. 7. Section 1.6081-6 is added under the undesignated centerheading "Extension of Time for Filing Returns" to read as follows:

§ 1.6081-6 Automatic extension of time to file trust income tax return.

(a) *In general.* A trust required to file an income tax return on Form 1041, U.S. Income Tax Return for Estates and Trusts, for any taxable year will be allowed an automatic 3-month extension of time to file the return after the date prescribed for filing the return if an application under this section is filed in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an application for an automatic extension under this section must—

(1) Be submitted on Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC or for Certain Trusts, or in any other manner as may be prescribed by the Commissioner;

(2) Be filed on or before the date prescribed for filing the trust income tax return with the Internal Revenue Service office designated in the application's instructions; and

(3) Show the full amount properly estimated as tax for the trust for the taxable year.

(c) *Effect of extension on beneficiary.* An automatic extension of time to file a trust income tax return under this section will not operate to extend the time for filing the income tax return of a beneficiary of the trust or the time for the payment of any tax due on the beneficiary's income tax return.

(d) *Termination of automatic extension.* The district director, including the Assistant Commissioner (International), or the director of a service center may terminate at any time an automatic extension by mailing to the trust a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the

address shown on Form 8736 or to the trust's last known address.

(e) *Penalties.* See section 6651 for failure to file a trust income tax return or failure to pay the amount shown as tax on the return.

(f) *Coordination with § 1.6081-1.* Except in undue hardship cases, no extension of time for filing a trust income tax return will be granted under § 1.6081-1 until an automatic extension has been allowed pursuant to the provisions of this section.

(g) *Effective date.* This section is effective for applications for an automatic extension of time to file a trust income tax return filed on or after December 31, 1996.

Par. 8. Section 1.6081-7 is added under the undesignated centerheading "Extension of Time for Filing Returns" to read as follows:

§ 1.6081-7 Automatic extension of time to file Real Estate Mortgage Investment Conduit (REMIC) income tax return.

(a) *In general.* A Real Estate Mortgage Investment Conduit (REMIC) required to file an income tax return on Form 1066, U.S. Real Estate Mortgage Investment Conduit Income Tax Return, for any taxable year will be allowed an automatic 3-month extension of time to file the return after the date prescribed for filing the return if an application under this section is filed in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an application for an automatic extension under this section must—

(1) Be submitted on Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC or for Certain Trusts, or in any other manner as may be prescribed by the Commissioner;

(2) Be filed on or before the date prescribed for filing the REMIC income tax return with the Internal Revenue Service office designated in the application's instructions; and

(3) Show the full amount properly estimated as tax for the REMIC for the taxable year.

(c) *Effect of extension on residual or regular interest holders.* An automatic extension of time to file a REMIC income tax return under this section will not operate to extend the time for filing the income tax return of a residual or regular interest holder of the REMIC or the time for the payment of any tax due on the residual or regular interest holder's income tax return.

(d) *Termination of automatic extension.* The district director, including the Assistant Commissioner (International), or the director of a

service center may terminate at any time an automatic extension by mailing to the REMIC a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on Form 8736 or to the REMIC's last known address.

(e) *Penalties.* See sections 6698 and 6651 for failure to file a REMIC income tax return or failure to pay the amount shown as tax on the return.

(f) *Coordination with § 1.6081-1.* Except in undue hardship cases, no extension of time for filing a REMIC income tax return will be granted under § 1.6081-1 until an automatic extension has been allowed pursuant to the provisions of this section.

(g) *Effective date.* This section is effective for applications for an automatic extension of time to file a REMIC income tax return filed on or after December 31, 1996.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 9. The authority citation for part 301 continues to read in part as follows:

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

Par. 10. Section 301.6651-1 is amended by revising paragraph (c)(3) to read as follows:

§ 301.6651-1 Failure to file tax return or to pay tax.

* * * * *

(c) * * *

(3) If, for a taxable year ending on or after December 31, 1995, an individual taxpayer satisfies the requirement of § 1.6081-4(a) of this chapter (relating to automatic extension of time for filing an individual income tax return), reasonable cause will be presumed, for the period of the extension of time to file, with respect to any underpayment of tax if—

(i) The excess of the amount of tax shown on the individual income tax return over the amount of tax paid on or before the regular due date of the return (by virtue of tax withheld by the employer, estimated tax payments, and any payment with an application for extension of time to file pursuant to § 1.6081-4 of this chapter) is no greater than 10 percent of the amount of tax shown on the individual income tax return; and

(ii) Any balance due shown on the individual income tax return is remitted with the return.

* * * * *

§ 301.6651-1T [Removed]

Par. 11. Section 301.6651-1T is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 12. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 13. In § 602.101, paragraph (c) is amended by removing the entries for §§ 1.6081-2T, 1.6081-3T, and 1.6081-4T from the table, revising the entry for § 1.6081-4, and adding the following entries in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(c) * * *

CFR part or section where identified and described	Current OMB control No.
* * *	* * *
1.6081-2	1545-0148 1545-1054 1545-1036
* * *	* * *
1.6081-4	1545-0188 1545-1479
1.6081-6	1545-0148 1545-1054
1.6081-7	1545-0148 1545-1054
* * *	* * *

Margaret Milner Richardson,
Commissioner of Internal Revenue.

Approved: December 11, 1996.

Donald C. Lubick,
Acting Assistant Secretary of the Treasury.
[FR Doc. 96-32379 Filed 12-30-96; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF JUSTICE

28 CFR Part 92

RIN 1105-AA47

Office of Community Oriented Policing Services; FY 1996 Police Corps Program

AGENCY: Office of the Police Corps and Law Enforcement Education, Office of Community Oriented Policing Services, Department of Justice.

ACTION: Final rule.

SUMMARY: This rule adopts without change an interim rule published by the Office of Community Oriented Policing Services, U.S. Department of Justice, in the Federal Register on September 24, 1996, which established a framework for

the Police Corps, authorized by the Police Corps Act, Title XX, Subtitle A of the Violent Crime Control and Law Enforcement Act of 1994. One comment was received before the comment period expired on October 24, 1996.

DATES: Final rule is effective December 31, 1996.

FOR FURTHER INFORMATION CONTACT: L. Anthony Sutin, Deputy Director/General Counsel, Office of Community Oriented Policing Services, U.S. Department of Justice, 1100 Vermont Avenue, NW., Washington, DC 20530; telephone (202) 514-3750.

SUPPLEMENTARY INFORMATION: The purpose of this rule is to provide guidance to States and individuals interested in applying to participate in the Police Corps. The rule addresses eligibility requirements, application criteria and procedures, and certain post-application requirements. The rule is not intended to be a comprehensive compilation of the administrative requirements of the Police Corps; the authorizing statute (42 U.S.C. 14091 *et seq.*) is quite detailed in a number of respects and those requirements and provisions are not repeated in the regulation (but are set forth in the following overview). In addition, other program requirements and procedures will be formulated by the participating States in light of their circumstances and needs.

One commenter requested that college and university police forces be made eligible for assignment of Police Corps officers. The rule does not address this issue beyond restating the statute's requirement that Police Corps participants be assigned to a "State or local police force." The Office intends to defer to participating States the determination of whether a particular college or university police force qualifies as a "State or local police force" under the laws of those particular States and meet the other statutory requirements for receiving an assignment of Police Corps officers.

Based on other inquiries received by the Office relating to the program, the following additional points of background clarification are offered. First, while the Police Corps does make available educational assistance to dependent children of fallen law enforcement officers, this assistance is limited to children of officers who served in a State that participate in the Police Corps. See 28 CFR 92.2(c)(3). Second, nothing in the statute or rule requires Police Corps participants who will receive scholarships for graduate study to resign their officer position upon commencement of graduate study,