

It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. This certification is based upon the fact that the underlying statute applies only to individuals. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required.

Pursuant to section 7805(f), these temporary regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these regulations is Karin Loverud of the Office of the Associate Chief Counsel (Employee Benefits and Exempt Organizations), IRS. However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 602

Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

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

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

Par. 2. Section 1.32-3T is added to read as follows:

§ 1.32-3T Eligibility requirements (temporary).

(a) *In general.* A taxpayer who has been denied the earned income credit (EIC), in whole or in part, as a result of the deficiency procedures under subchapter B of chapter 63 (deficiency procedures) is ineligible to file a return claiming the EIC subsequent to the denial until the taxpayer demonstrates eligibility for the EIC in accordance with paragraph (c) of this section. If a taxpayer demonstrates eligibility for a taxable year in accordance with paragraph (c) of this section, the taxpayer need not comply with those requirements for any subsequent taxable year unless the Service again denies the

EIC as a result of the deficiency procedures.

(b) *Denial of the EIC as a result of the deficiency procedures.* For purposes of this section, denial of the EIC as a result of the deficiency procedures occurs when a tax on account of the EIC is assessed as a deficiency (other than as a mathematical or clerical error under section 6213(b)(1)).

(c) *Demonstration of eligibility.* In the case of a taxpayer to whom paragraph (a) of this section applies, and except as otherwise provided by the Commissioner, no claim for the EIC filed subsequent to the denial is allowed unless the taxpayer properly completes Form 8862, *Information To Claim Earned Income Credit After Disallowance*, demonstrating eligibility for the EIC, and otherwise is eligible for the EIC. If any item of information on Form 8862 is incorrect or inconsistent with any item on the return, the taxpayer will be treated as not demonstrating eligibility for the EIC. The taxpayer must attach Form 8862 to the taxpayer's first income tax return on which the taxpayer claims the EIC after the EIC has been denied as a result of the deficiency procedures.

(d) *Failure to demonstrate eligibility.* If a taxpayer to whom paragraph (a) of this section applies fails to satisfy the requirements of paragraph (c) of this section with respect to a particular taxable year, the IRS can deny the EIC as a mathematical or clerical error under section 6213(g)(2)(J) [(K)].

(e) *Special rule where one spouse denied EIC.* The eligibility requirements set forth in this section apply to taxpayers filing a joint return where one spouse was denied the EIC for a taxable year prior to marriage and has not established eligibility as either an unmarried or married taxpayer for a subsequent taxable year.

(f) *Effective date.* This section applies to returns claiming the EIC for taxable years beginning after December 31, 1997, where the EIC was denied for a taxable year beginning after December 31, 1996.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 3. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 4. In § 602.101, paragraph (c) is amended by adding an entry to the table in numerical order to read as follows:

§ 602.101 OMB Control numbers.

| | | | | |
|-----|---|---|---|---|
| * | * | * | * | * |
| (c) | * | * | * | * |

| CFR part or section where identified and described | Current OMB control No. |
|--|-------------------------|
| 1.32-3T | 1545-1575 |

Michael P. Dolan,

Deputy Commissioner of Internal Revenue.

Approved: May 18, 1998.

Donald C. Lubick,

Assistant Secretary of the Treasury.

[FR Doc. 98-16840 Filed 6-24-98; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Part 250

RIN 1010-AC45

Redesignation of 30 CFR Part 250—Oil And Gas And Sulphur Operations In The Outer Continental Shelf; Correction

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Final rule; Corrections.

SUMMARY: MMS published in the **Federal Register** of May 29, 1998 (63 FR 29478) a final rule commonly known as the "Redesignation" rule which assigns new section numbers to each section in part 250 (Oil and Gas and Sulphur Operations in the Outer Continental Shelf). The purpose was so that MMS can logically format the subparts in the future without further renumbering. The MMS needs to make several minor corrections to the published document. **EFFECTIVE DATE:** The rule is effective on June 30, 1998.

FOR FURTHER INFORMATION CONTACT:

Kumkum Ray, Engineering and Operations Division at (703) 787-1600.

SUPPLEMENTARY INFORMATION: The final regulations contain several errors in the redesignation table showing the redesignated section containing references to other regulation citations. These may prove to be misleading and are in need of correction. Only the lines being corrected are included in the following.

Correction of Publication

Accordingly, the publication on May 29, 1998 of the final regulations which were the subject of FR Doc. 98-13249, is corrected as follows:

1. On pages 29486 and 29487, in the table of redesignation, the entries in the

second and third columns for the following redesignated sections in the first column are corrected to read:

| Redesignated section | Old reference | New reference |
|--------------------------|-------------------------------|----------------------------|
| 250.906(b)(2)(iii) | 250.137 | 250.907. |
| 250.1000(c) | 250.150 through 250.158 | 250.1000 through 250.1008. |
| 250.1009(a)(1) | 250.150 through 250.158 | 250.1000 through 250.1008. |
| 250.1500(a) | 250.211 through 250.216 | 250.1502 through 250.1507 |
| 250.1500(b) | 250.217 through 250.222 | 250.1508 through 250.1513. |
| 250.1500(c) | 250.223 through 250.229 | 250.1514 through 250.1520. |
| 250.1500(d) | 250.233 | 250.1524. |
| 250.1500(e) | 250.230 through 250.232 | 250.1521 through 250.1523. |
| 250.1505(c) | 250.214 | 250.1505. |
| 250.1505(f) | 250.214 | 250.1505. |
| 250.1605(a) | 250.260 through 250.274 | 250.1605 through 250.1619. |
| 250.1627(a) | 250.290 through 250.297 | 250.1627 through 250.1634. |

Dated: June 18, 1998.

E.P. Danenberger,

Chief, Engineering and Operations Division.

[FR Doc. 98-16969 Filed 6-24-98; 8:45 am]

BILLING CODE 4310-MR-M

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 924

[SPATS No. MS-014-FOR]

Mississippi Regulatory Program

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

ACTION: Final rule; approval of amendment.

SUMMARY: OSM is approving a proposed amendment to the Mississippi regulatory program (hereinafter referred to as the "Mississippi program") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The amendment consists of revisions to the Mississippi Surface Coal Mining and Reclamation Law pertaining to the small operator assistance program, variances from performance standards, enforcement, and administrative and judicial review proceedings. The amendment is intended to revise the Mississippi program to be consistent with SMCRA.

EFFECTIVE DATE: June 25, 1998.

FOR FURTHER INFORMATION CONTACT:

Arthur W. Abbs, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209, Telephone: (205) 290-7282.

SUPPLEMENTARY INFORMATION:

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

I. Background on the Mississippi Program

On September 4, 1980, the Secretary of the Interior conditionally approved the Mississippi program. Background information on the Mississippi program, including the Secretary's findings, the disposition of comments, and the conditions of approval can be found in the September 4, 1980, **Federal Register** (45 FR 58520). Subsequent actions concerning the conditions of approval amendments can be found at 30 CFR 924.10, 924.16, and 924.17.

II. Submission of the Proposed Amendment

By letter dated March 26, 1998 (Administrative Record No. MS-0354), Mississippi submitted an amendment to its program pursuant to SMCRA. Mississippi proposed to amend the Mississippi Surface Coal Mining and Reclamation Law (MSCMRL) in response to the required amendments

codified at 30 CFR 924.16(b), (c), and (d).

OSM announced receipt of the proposed amendment in the April 14, 1998, **Federal Register** (63 FR 18172), and in the same document opened the public comment period and provided an opportunity for a public hearing or meeting on the adequacy of the proposed amendment. The public comment period closed on May 14, 1998. Because no one requested a public hearing or meeting, none was held.

III. Director's Findings

Set forth below, pursuant to SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17, are the Director's findings concerning the amendment.

1. § 53-9-26, Small Operator Assistance Program

Mississippi proposed to change the word "operation" to the word "operator" in the phrase "at all locations of surface coal mining operation."

The Director finds that the revision satisfies the requirement placed on the Mississippi program at 30 CFR 924.16(b)(1) on January 9, 1998 (63 FR 1342), and that Mississippi's revised provision at section 53-9-26 is no less stringent than section 507(c) of SMCRA. Therefore, the Director is approving the revision and removing the required amendment.