

sulfadimethoxine/ormetoprim Type C medicated feed.

**EFFECTIVE DATE:** August 12, 1999.

**FOR FURTHER INFORMATION CONTACT:** Naba K. Das, Center for Veterinary Medicine (HFV-130), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-7569.

**SUPPLEMENTARY INFORMATION:** Roche Vitamins, Inc., 45 Waterview Blvd., Parsippany, NJ 07054-1298, filed a supplement to NADA 40-209 that provides for use of Rofenaid® 40 (113.5 grams per pound (g/lb) sulfadimethoxine with 68 g/lb ormetoprim) to make Type C medicated duck feeds containing 454 g per ton (/t) sulfadimethoxine with 272.4 g/t ormetoprim. The Type C medicated feeds are used as an aid in the control of bacterial infections in ducks. The supplement provides for a change of nomenclature of one pathogen from *Pasteurella anatipestifer* to *Riemerella anatipestifer* based on the results of studies obtained from DNA-rRNA hybridization analyses and determinations of DNA ratios and from analyses of protein and fatty acids. According to the published report (Ref. 1), the causative agent of the disease known as "septicemia anserum exsudativa" constitutes a separate taxon within the *Flavobacterium-Cytophaga* rRNA homology cluster and is named *R. anatipestifer*. This organism is distributed world wide and causes septicemia in ducks, geese, and turkeys. The supplemental NADA was approved as of June 15, 1999, and the regulations are amended in 21 CFR 558.575 (d)(4)(ii)(a) to reflect the change in nomenclature.

In accordance with the freedom of information provisions of 21 CFR part 20 and 514.11(e)(2)(ii), a copy of the information submitted to support approval of this supplemental application may be seen in the Dockets Management Branch (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, between 9 a.m. and 4 p.m., Monday through Friday.

FDA has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

This rule does not meet the definition of "rule" in 5 U.S.C. 804(3)(A) because it is a rule of "particular applicability." Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

## Reference

The following reference has been placed on display in the Dockets Management Branch (address above) and may be seen by interested persons between 9 a.m. and 4 p.m., Monday through Friday.

1. *International Journal of Systematic Bacteriology*, p. 768-776, October, 1993.

## List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds.  
Therefore, under the Federal Food, Drug, and Cosmetic Act and under the authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 558 is amended as follows:

## PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

1. The authority citation for 21 CFR part 558 continues to read as follows:

**Authority:** 21 U.S.C. 360b, 371.

### § 558.575 [Amended]

2. Section 558.575 is amended in paragraph (d)(4)(ii)(a) by removing the first "P." and adding in its place "*Riemerella*".

Dated: August 2, 1999

**Clair M. Lathers,**

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine  
[FR Doc. 99-20844 Filed 8-11-99; 8:45 am]  
BILLING CODE 4160-01-F

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TS 8835]

RIN 1545-AX27

#### Furnishing Identifying Number of Income Tax Return Preparer

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

**ACTION:** Temporary and final regulations.

**SUMMARY:** This document contains temporary and final regulations that allow income tax return preparers to elect an alternative to their social security number (SSN) for purposes of identifying themselves on returns they prepare. The regulations are needed to implement changes made to the applicable law by the Internal Revenue Service Restructuring and Reform Act of 1998. The regulations affect individual preparers who elect to identify themselves using a number other than

their SSN. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective August 12, 1999.

*Applicability Date:* For dates of applicability of these regulation, see §§ 1.6109-2(d) and 1.609-2T(d).

**FOR FURTHER INFORMATION CONTACT:** Andrew J. Keyso, (202) 622-4910 (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

#### Background

Section 6109(a)(4) of the Internal Revenue Code provides that any return or claim for refund prepared by an income tax return preparer must bear the identifying number of the preparer as required by regulations prescribed by the Secretary. Prior to its amendment by the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206, 112 Stat. 685 (RRA '98)), section 6109(a) provided that the identifying number of an individual preparer was that preparer's social security number (SSN).

Section 3710 of RRA '98 amended section 6109(a) by removing the requirement that an individual preparer's identifying number be the preparer's SSN. Instead, the Secretary may prescribe alternatives to the SSN for purposes of identifying individual preparers.

#### Explanation of Provisions

On December 21, 1998, the IRS published Notice 98-63, 1998-51 IRB 15, to inform preparers of the IRS's intention to develop a system of alternative identifying numbers. This document contains amendments to the Income Tax Regulations (26 CFR part 1) to allow individual preparers to either use their SSN or elect an alternative identifying number for purposes of identifying themselves on returns they prepare. The IRS will develop a form on which preparers may apply for an alternative identifying number.

#### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 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 these regulations do not impose a collection of information on small entities, the

Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. For the applicability of the Regulatory flexibility Act (5 U.S.C. chapter 6) refer to the Special Analyses section of the preamble of the cross-reference notice of proposed rulemaking published in the Proposed Rules section in this issue of the **Federal Register**. Pursuant to section 7805(f) of the Internal Revenue Code, these 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 Andrew J. Keyso, Office of Assistant Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 1

Income taxes, 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 1.6109-2 is amended by:

1. Revising the first sentence of paragraph (a) introductory text;
2. Adding paragraph (d).

The revision and addition read as follows:

#### § 1.6109-2 Furnishing identifying number of income tax return preparer.

(a) *Furnishing identifying number.* For returns or claims for refund filed prior to January 1, 2000, each return of tax under subtitle A of the Internal Revenue Code or claim for refund of tax under subtitle A of the Internal Revenue Code prepared by one or more income tax return preparers must bear the identifying number of the preparer required by § 1.6695-1(b) to sign the return or claim for refund. \* \* \*

\* \* \* \* \*

(d) *Effective date.* Paragraph (a) of this section and this paragraph (d) apply to returns or claims for refund filed prior to January 1, 2000. For returns or claims for refund filed after December 31, 1999, see § 1.6109-2T(a).

**Par. 3.** Section 1.6109-2T is added to read as follows:

#### § 1.6109-2T Furnishing identifying number of income tax return preparer (temporary).

(a) *Furnishing identifying number.* (1) Each return of tax, or claim for refund of tax, under subtitle A of the Internal Revenue Code prepared by one or more income tax return preparers must include the identifying number of the preparer required by § 1.6695-1(b) to sign the return or claim for refund. In addition, if there is a partnership or employment arrangement between two or more preparers, the identifying number of the partnership or employer must also appear on the return or claim for refund. For the definition of the term income tax return preparer (or preparer) see section 7701(a)(36) and § 301.7701-15 of this chapter.

(2) The identifying number of a preparer who is an individual (not described in paragraph (a)(3) of this section) is that individual's social security account number, or such alternative number as may be prescribed by the Internal Revenue Service in forms, instructions, or other appropriate guidance.

(3) The identifying number of a preparer (whether an individual, corporation, or partnership) who employs or engages one or more persons to prepare the return or claim for refund (other than for the preparer) is that preparer's employer identification number.

(b) and (c) [Reserved]. For further guidance, see § 1.6109-2(b) and (c).

(d) *Effective date.* Paragraph (a) of this section and this paragraph (d) apply to returns or claims for refund filed after December 31, 1999. For returns or claims for refund filed prior to January 1, 2000, see § 1.6109-2(a).

Approved: August 3, 1999.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

**Donald C. Lubick,**

*Assistant Secretary of the Treasury.*

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#### DEPARTMENT OF THE INTERIOR

#### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 914

[SPATS No. IN-129-FOR; State Program Amendment No. 98-2]

#### Indiana Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.

**ACTION:** Final rule; approval of amendment.

**SUMMARY:** The Office of Surface Mining Reclamation and Enforcement (OSM) is approving an amendment to the Indiana regulatory program (Indiana program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The Indiana Department of Natural Resources (IDNR) proposed revisions to the Indiana program rules pertaining to permitting, collateral bonds, performance bond release, and citizen's request for state inspection. The revisions mainly relate to the public participation and administrative requirements of these rules. Indiana intends to revise its program to be consistent with the corresponding Federal regulations.

**EFFECTIVE DATE:** August 12, 1999.

#### FOR FURTHER INFORMATION CONTACT:

Andrew R. Gilmore, Director, Indianapolis Field Office, Office of Surface Mining, Minton-Capehart Federal Building, 575 North Pennsylvania Street, Room 301, Indianapolis, Indiana 46204-1521. Telephone (317) 226-6700. Internet: INFOMAIL@indgw.osmre.gov.

#### SUPPLEMENTARY INFORMATION:

- I. Background on the Indiana 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 Indiana Program

On July 29, 1982, the Secretary of the Interior conditionally approved the Indiana program. You can find background information on the Indiana program, including the Secretary's findings, the disposition of comments, and the conditions of approval in the July 26, 1982, **Federal Register** (47 FR 32107). You can find later actions on the Indiana program at 30 CFR 914.10, 914.15, 914.16, and 914.17.

#### II. Submission of the Proposed Amendment

By letter dated May 7, 1999 (Administrative Record No. IND-1647), the IDNR sent us an amendment to the Indiana program under SMCRA. The IDNR sent the amendment at its own initiative. The IDNR proposed to amend the Indiana Administrative Code (IAC) at 310 IAC 12-3, 12-4, and 12-6 regarding permit applications, collateral bonds, performance bond release, and citizen's request for state inspection.

We announced receipt of the amendment in the May 20, 1999, **Federal Register** (64 FR 27484). In the same document, we opened the public comment period and provided an opportunity for a public hearing or