

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

meeting on the adequacy of the amendment. The public comment period closed on June 21, 1999. Because no one requested a public hearing or meeting, we did not hold one.

### III. Director's Findings

Following, under SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17, are our findings concerning the amendment.

#### 1. Revisions to Indiana's Rules That Are Minor

The IDNR proposed minor wording, editorial, punctuation, grammatical, and recodification changes to the previously-approved State rules listed in the table below:

Topic	State rule	Federal regulation
Permit Approval or Denial Actions .....	310 IAC 12-3-114(b) .....	30 CFR 773.15(a).
Permit Approval or Denial Actions .....	310 IAC 12-3-114(f) .....	30 CFR 773.19(b)(2).
Collateral Bonds .....	310 IAC 12-4-12(b)(4), (b)(6)(A)(ii) .....	30 CFR 800.21(b).
Performance Bond Release .....	310 IAC 12-4-16(a), (c) .....	30 CFR 800.40(a), (c).
Citizen's Request for State Inspections .....	310 IAC 12-6-2(a), (b), (c) .....	30 CFR 842.12(a), (c).

Because the proposed changes to the State rules listed above are minor, we find that they will not make the Indiana rules less effective than the counterpart Federal regulations.

#### 2. Revisions to Indiana's Rules That Have the Same Meaning as the Corresponding Provisions of the Federal Regulations.

The State rules listed in the table below contain language that is the same

as or similar to the corresponding sections of the Federal regulations. Differences between the State rules and the Federal regulations are minor.

Topic	State rule	Federal regulation
Permit Applications; Informal Conferences .....	310 IAC 12-3-109(a) .....	30 CFR 773.13(c)(1).
Permit Applications; Informal Conferences .....	310 IAC 12-3-109(b) .....	30 CFR 773.13(c)(2).
Permit Applications; Informal Conferences .....	310 IAC 12-3-109(c) .....	30 CFR 773.13(c)(3).
Permit Applications; Informal Conferences .....	310 IAC 12-3-109(d) .....	30 CFR 773.13(c)(4).
Permit Terms .....	310 IAC 12-3-115(b) .....	30 CFR 773.19(e).
Collateral Bonds .....	310 IAC 12-4-12(c) .....	30 CFR 800.21(f).
Performance Bond Release .....	310 IAC 12-4-16(d) .....	30 CFR 800.40(d).
Citizen's Request for State Inspections .....	310 IAC 12-6-2(e) .....	30 CFR 842.12(b).

Because the above State rules have the same meaning as the corresponding Federal regulations, we find that they are no less effective than the Federal regulations.

#### 3. 310 IAC 12-3-114(e) Notification of Permit Approval or Denial Actions

The IDNR revised 310 IAC 12-3-114(e)(1) to require the director of IDNR to give a copy of the permit application decision to the local OSM office. This is consistent with the Federal regulation at 30 CFR 773.19(b)(3) that requires a State regulatory authority to issue written notification of the permit application decision to the local OSM office. With this revision, the Indiana rules at 310 IAC 12-3-114(c) through (f) are no less effective than the Federal regulation at 30 CFR 773.19(b).

### IV. Summary and Disposition of Comments

#### Public Comments

OSM requested public comments on the proposed amendment, but did not receive any.

#### Federal Agency Comments

Under 30 CFR 732.17(h)(11)(i), we requested comments on the amendment from various Federal agencies with an

actual or potential interest in the Indiana program (Administrative Record No. IND-1648). By letter dated June 8, 1999, the Mine Safety and Health Administration (MSHA) commented that the proposed rules do not conflict with MSHA regulations (Administrative Record No. IND-1655).

#### Environmental Protection Agency (EPA)

Under 30 CFR 732.17(h)(11)(ii), we are required to get a written agreement from the EPA for those provisions of the program amendment that relate to air or water quality standards issued under the authority of the Clean Water Act (33 U.S.C. 1251 *et seq.*) or the Clean Air Act (42 U.S.C. 7401 *et seq.*). However, none of the revisions that Indiana proposed to make in this amendment pertain to air or water quality standards. Therefore, we did not ask the EPA to agree on the amendment.

Under 30 CFR 732.17(h)(11)(i), we requested comments on the amendment from the EPA (Administrative Record No. IND-1648). By letter dated May 21, 1999, the EPA commented that it had reviewed the proposed program amendment and had no comments to offer (Administrative Record No. IND-1651).

#### State Historical Preservation Officer (SHPO) and the Advisory Council on Historic Preservation (ACHP)

Under 30 CFR 732.17(h)(4), we are required to request comments from the SHPO and ACHP on amendments that may have an effect on historic properties. On May 13, 1999, we requested comments on Indiana's amendment (Administrative Record No. IND-1648), but neither responded to our request.

### V. Director's Decision

Based on the above findings, we approve the amendment as sent to us by Indiana on May 7, 1999. We approve the rules that Indiana proposed with the provision that they be promulgated in identical form to the rules submitted to and reviewed by OSM and the public.

To implement this decision, we are amending the Federal regulations at 30 CFR Part 914, which codify decisions concerning the Indiana program. We are making this final rule effective immediately to expedite the State program amendment process and to encourage Indiana to bring its program into conformity with the Federal standards. SMCRA requires consistency of State and Federal standards.

**VI. Procedural Determinations****Executive Order 12866**

The Office of Management and Budget (OMB) exempts this rule from review under Executive Order 12866 (Regulatory Planning and Review).

**Executive Order 12988**

The Department of the Interior has conducted the reviews required by section 3 of Executive Order 12988 (Civil Justice Reform) and has determined that, to the extent allowed by law, this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State regulatory programs and program amendments since each such program is drafted and promulgated by a specific State, not by OSM. Under sections 503 and 505 of SMCRA (30 U.S.C. 1253 and 1255) and 30 CFR 730.11, 732.15, and 732.17(h)(10), decisions on State regulatory programs and program amendments must be based solely on a determination of whether the submittal is consistent with SMCRA and its implementing Federal regulations and whether the other requirements of 30 CFR Parts 730, 731, and 732 have been met.

**National Environmental Policy Act**

This rule does not require an environmental impact statement since

section 702(d) of SMCRA (30 U.S.C. 1292(d)) provides that agency decisions on State regulatory program provisions do not constitute major Federal actions within the meaning of section 102(2)(C) of the National Environmental Policy Act (42 U.S.C. 4332(2)(C)).

**Paperwork Reduction Act**

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 *et seq.*).

**Regulatory Flexibility Act**

The Department of the Interior has determined that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). The State submittal which is the subject of this rule is based upon corresponding Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. Therefore, this rule will ensure that existing requirements previously published by OSM will be implemented by the State. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the

data and assumptions for the corresponding Federal regulations.

**Unfunded Mandates**

OSM has determined and certifies under the Unfunded Mandates Reform Act (2 U.S.C. 1502 *et seq.*) that this rule will not impose a cost of \$100 million or more in any given year on local, state, or tribal governments or private entities.

**List of Subjects in 30 CFR Part 914**

Intergovernmental relations, Surface mining, Underground mining.

Dated: July 28, 1999.

**Charles E. Sandberg,**

*Acting Regional Director, Mid-Continent Regional Coordinating Center.*

For the reasons set out in the preamble, 30 CFR Part 914 is amended as set forth below:

**PART 914—INDIANA**

1. The authority citation for Part 914 continues to read as follows:

**Authority:** 30 U.S.C. 1201 *et seq.*

2. Section 914.15 is amended in the table by adding a new entry in chronological order by "Date of final publication" to read as follows:

**§ 914.15 Approval of Indiana regulatory program amendments.**

\* \* \* \* \*

Original amendment submission date	Date of final publication	Citation/description
* * May 7, 1999 .....	* * August 12, 1999 .....	* * 310 IAC 12-3-109(a) through (d); 12-3-114(b), (e), and (f); 12-3-115(b); 12-4-12(b)(4), (b)(6)(A)(ii), and (c); 12-4-16(a), (c), and (d); 12-6-2(a), (b), (c), and (e).

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**DEPARTMENT OF THE INTERIOR****Office of Surface Mining Reclamation and Enforcement****30 CFR Part 943**

[SPATS No. TX-041-FOR]

**Texas 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 Texas

regulatory program (Texas program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The amendment concerns revegetation success and normal husbandry practice guidelines. Texas is adding these guidelines to ensure consistency with the corresponding Federal regulations; to ensure that adequate data collection methods are used for determining revegetation success for purposes of releasing reclamation performance bonds; and to ensure that the husbandry practices used by the permittee during the period of responsibility for revegetation success and bond liability are normal husbandry practices within the region for unmined lands.

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

**FOR FURTHER INFORMATION CONTACT:** Michael C. Wolfrom, Director, Tulsa

Field Office, Office of Surface Mining, 5100 East Skelly Drive, Suite 470, Tulsa, Oklahoma 74135-6548. Telephone: (918) 581-6430. Internet: mwolfrom@tokgw.osmre.gov.

**SUPPLEMENTARY INFORMATION:**

- I. Background on the Texas 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 Texas Program**

On February 16, 1980, the Secretary of the Interior conditionally approved the Texas program. You can find background information on the Texas program, including the Secretary's findings, the disposition of comments, and the conditions of approval in the February 27, 1980, **Federal Register** (45