

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

Dated: September 15, 1995.  
Lon Hatamiya,  
*Administrator.*  
[FR Doc. 95-23554 Filed 9-21-95; 8:45 am]  
BILLING CODE 3410-02-P

## DEPARTMENT OF AGRICULTURE

### Agricultural Marketing Service

#### 7 CFR Part 1220

[No. LS-95-011]

#### Results of Soybean Producer Poll

**AGENCY:** Agricultural Marketing Service, USDA.

**ACTION:** Notice of poll results.

**SUMMARY:** The Agricultural Marketing Service (AMS) is announcing the results of a national poll among soybean producers and the elimination of refunds effective October 1, 1995.

**DATES:** Producers will not be entitled to refunds of assessments paid on soybeans sold on or after October 1, 1995.

**FOR FURTHER INFORMATION CONTACT:** Ralph L. Tapp; Marketing Programs Branch; Livestock and Seed Division, AMS, USDA, Room 2606-S; P.O. Box 96456; Washington, DC 20090-6456. Telephone number 202/720-1115.

**SUPPLEMENTARY INFORMATION:** Pursuant to the Soybean Promotion, Research, and Consumer Information Act (Act) (7 U.S.C. 6301 *et seq.*) the Department of Agriculture (USDA) conducted the required producer poll on Wednesday, July 26, 1995, among soybean producers to determine if the conduct of a refund referendum on the continuance of the payment of refunds was favored.

The Act requires USDA to conduct a refund referendum if at least 76,200—20 percent of the 381,000 producers nationwide (not in excess of one-fifth of which may be producers in any one State)—sign the poll.

The poll produced a total of 48,782 valid signatures. This total does not meet the requirement; therefore, the Secretary has determined based on the poll results that a refund referendum will not be conducted. As a result, producers will not be entitled to refunds of assessments paid on soybeans sold on or after October 1, 1995.

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[EE-24-93]

RIN 1545-AT75

#### Notice, Consent, and Election Requirements Under Sections 411(a)(11) and 417

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the Federal Register, the IRS is issuing temporary regulations that provide guidance concerning the notice and consent requirements under section 411(a)(11) and the notice and election requirements of section 417. The text of those temporary regulations also serves as the text of these proposed regulations.

**DATES:** Written comments must be received by December 20, 1995.

**ADDRESSES:** Send submissions to CC:DOM:CORP:T:R (EE-24-93), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to CC:DOM:CORP:T:R (EE-24-93), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Thomas Foley, (202) 622-6050 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION: Paperwork Reduction Act

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget (OMB) for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507).

Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, PC:FP, Washington, DC 20224. To ensure that comments on the collection of information may be given full consideration during the review by OMB, these comments should be received by December 20, 1995.

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.

The collection of information is in the provisions of §§ 1.411(a)-11(c)(2)(iii) and 1.417(e)-1(b)(3)(ii) that require the plan administrator to inform a participant that the participant has a right to at least 30 days to consider distribution options. Existing regulations implement the mandate of section 417(a)(3) that a qualified plan provide a written explanation of distribution options to each participant. Under existing regulations, a distribution cannot be made until 30 days after the explanation is provided. The provisions of this notice of proposed rulemaking give plans the flexibility to make a distribution within 30 days provided the participant is clearly informed of the right to at least 30 days for consideration of the distribution options. The IRS requires this information to be provided to participants to assure they have adequate time to evaluate their distribution options.

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.

The collection of information under this notice of proposed rulemaking can be satisfied by the addition of a statement to the explanation already provided by plan administrators to participants under existing regulations. Therefore, this collection of information results in a minor increase in an existing burden.

Estimated total annual reporting burden: 8333 hours. The estimated burden per respondent varies from 0 hours to 2 hours, depending on individual circumstances, with an estimated average of .011 hours.

Estimated number of respondents: 750,000.

Estimated annual frequency of responses: One time per year.

#### Background

Temporary regulations in the Rules and Regulations portion of this issue of the Federal Register amend the Income Tax Regulations (26 CFR part 1) relating to section 411(a)(11) and section 417. The temporary regulations contain rules relating to the notice, consent, and election requirements of those sections.

The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations.

#### Special Analyses

It has been determined that this notice of proposed rulemaking 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, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying.

A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the Federal Register.

#### Drafting Information

The principal author of these regulations is Marjorie Hoffman, 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 in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be 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 1.411(a)–11 is amended by:

1. Revising paragraphs (c)(2) (ii) and (iii).
2. Adding paragraphs (c)(2) (iv) and (v) and (c)(8).

The revisions and additions read as follows:

#### § 1.411(a)–11 Restriction and valuation of distributions.

[The text of proposed paragraphs (c)(2)(ii) through (c)(2)(v) and (c)(8) are the same as the text of § 1.411(a)–11T published elsewhere in this issue of the Federal Register].

Par. 3. Section 1.417(e)–1 is amended by:

1. Revising paragraph (b)(3).
2. Adding paragraph (b)(4).

The revision and addition read as follows:

#### § 1.417(e)–1 Restrictions and valuations of distributions from plans subject to sections 401(a)(11) and 417.

[The text of proposed paragraphs (b) (3) and (4) is the same as the text of § 1.417(e)–1T published elsewhere in this issue of the Federal Register].

Margaret Milner Richardson,

*Commissioner of Internal Revenue.*

[FR Doc. 95–23264 Filed 9–15–95; 4:00 pm]

BILLING CODE 4830–01–U

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 166

[CGD 94–023]

#### Port Access Routes: Approaches to Delaware Bay

AGENCY: Coast Guard, DOT.

ACTION: Notice of study results.

**SUMMARY:** The Coast Guard is publishing the results of a port access route study which evaluated the need for changes to the traffic separation scheme and precautionary area in the approaches to Delaware Bay. The study concluded that the eastern approach lanes of the traffic separation scheme should be adjusted and a two-way route for use by tug and tow traffic should be established to separate tug and tow traffic from large, inbound vessel traffic. The study also concluded that the precautionary area needed to be reconfigured to exclude shoal areas too shallow for deep draft vessels. However, the existing southeastern approach should remain as presently configured.

#### FOR FURTHER INFORMATION CONTACT:

LCDR Tom Flynn, Project Officer, Fifth Coast Guard District at (804) 398–6285, or Margie G. Hegy, Project Manager, Coast Guard Headquarters at (202) 267–0415.

**SUPPLEMENTARY INFORMATION:** A report on the study addressed in this notice is available for inspection and copying at the Marine Safety Council, U.S. Coast Guard Headquarters, room 3406, 2100 Second Street SW., Washington, DC 20593–0001, or at the Fifth Coast Guard District office, room 509, 431 Crawford Street, Portsmouth, VA 23704–5004, between the hours of 8 a.m. and 3:30 p.m., Monday through Friday, except holidays.

#### The Study

The Coast Guard has concluded its study of the vessel traffic separation scheme (TSS) and the precautionary area in the approaches to Delaware Bay which was announced in a notice published in the Federal Register on March 22, 1994 (59 FR 14126). The TSS is an internationally recognized routing measure intended to minimize the risk of collision by separating vessels into separate, opposing lanes of traffic. It consists of two parts and a precautionary area. The first part, or eastern approach, consists of westbound and eastbound traffic lanes, and a separation zone. The second part, or southeastern approach, consists of north-westbound and south-eastbound traffic lanes, and a separation zone.

#### Public Comments

The port access route study was opened primarily because of concerns, expressed by the Mariners Advisory Committee for the Bay and River Delaware, about near misses between deep-draft vessels and tugs with tows at Delaware Bay Entrance. Comments were received from vessel operators using the area, the Departments of Army,