

will not be reviewed by the Office of Management and Budget.

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.*) because the entity that was regulated no longer exists.

The Department of the Interior has determined that this final rule does not constitute a major Federal action significantly affecting the quality of the human environment and that no detailed statement is required pursuant to the National Environmental Policy Act of 1969.

The Department has certified to the Office of Management and Budget that these regulations meet the applicable standards provided in Sections 2(a) and 2(b)(2) of Executive Order 12778. In accordance with Executive Order 12630, the Department has determined that this rule does not have significant takings implications.

The Department has determined that this rule does not have significant federalism effects.

The deletion of 25 CFR part 165, "Sale of Forest Products, Red Lake Indian Reservation, Minnesota," will not create information collection or record keeping requirements which require approval by the Office of Management and Budget under 44 U.S.C. 3501, *et seq.*

The primary author of this document is Mr. Jim Stires, Forester, in the Billings Area Office, BIA, Branch of Forestry, Billings, Montana.

#### List of Subjects in 25 CFR Part 165

Forests and forest products; Indian lands.

For the reasons set forth in the preamble, and under the authority of Public Law 97-257, Title I, Section 100 (September 30, 1982, Stat. 839), Part 165 of Chapter I, Title 25 of the Code of Federal Regulations is removed.

Dated: July 17, 1995.

Ada E. Deer,

*Assistant Secretary—Indian Affairs.*

[FR Doc. 95-24479 Filed 10-2-95; 8:45 am]

BILLING CODE 4310-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 8621]

RIN 1545-AT21

#### Authority of the Secretary of Agriculture To Share Employer Identification Numbers Collected From Retail Food Stores and Wholesale Food Concerns

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to the authority of the Secretary of Agriculture to share employer identification numbers collected from retail food stores and wholesale food concerns with other agencies or instrumentalities of the United States. These regulations reflect changes to the law made by section 316(b) of the Social Security Independence and Program Improvements Act of 1994 and affect retail food stores and wholesale food concerns.

**DATES:** These regulations are effective October 3, 1995.

For dates of applicability, see the "Effective Dates" section under the "SUPPLEMENTARY INFORMATION" portion of the preamble and the effective date provisions of the new or revised regulations.

**FOR FURTHER INFORMATION CONTACT:** Robert J. Basso (202) 622-6232 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 6109(f) of the Internal Revenue Code (Code) was amended by section 316(b) of the Social Security Independence and Program Improvements Act of 1994, Pub. L. 103-296. The amendments to section 6109(f) were effective on August 15, 1994.

On May 10, 1995, a notice of proposed rulemaking (IA-007-95) under section 6109(f) of the Code relating to the authority of the Secretary of Agriculture to share employer identification numbers collected from retail food stores and wholesale food concerns with other agencies or instrumentalities of the United States was published in the Federal Register (60 FR 24811). Although written comments and requests for a public hearing were solicited, no written or oral comments were received and no public hearing was requested or held.

Accordingly, the proposed regulations under section 6109(f) are adopted by this Treasury decision without any revisions.

#### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It has also 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, the notice of proposed rulemaking preceding these regulations was submitted to the Small Business Administration for comment on its impact on small business.

#### Effective Dates

These regulations are effective on February 1, 1992, except that any provisions relating to the sharing of information by the Secretary of Agriculture with any other agency or instrumentality of the United States are effective on August 15, 1994.

#### Drafting Information

The principal author of these regulations is Robert J. Basso, Office of the Assistant Chief Counsel (Income Tax and Accounting), IRS. However, other personnel from the IRS and Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 301

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

#### Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

#### PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

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

Par. 2. Section 301.6109-2 is amended by revising paragraphs (c) through (g) and adding paragraph (h) to read as follows:

**§ 301.6109-2 Authority of the Secretary of Agriculture to collect employer identification numbers for purposes of the Food Stamp Act of 1977.**

\* \* \* \* \*

(c) *Sharing of information*—(1) *Sharing permitted with certain United States agencies and instrumentalities.* The Secretary of Agriculture may share the information contained in the list described in paragraph (b) of this section with any other agency or instrumentality of the United States that otherwise has access to employer identification numbers, but only to the extent the Secretary of Agriculture determines sharing such information will assist in verifying and matching that information against information maintained by the other agency or instrumentality.

(2) *Restrictions on the use of shared information.* The information shared by the Secretary of Agriculture pursuant to this section may be used by any other agency or instrumentality of the United States only for the purpose of effective administration and enforcement of the Food Stamp Act of 1977 or for the purpose of investigation of violations of other Federal laws or enforcement of those laws.

(d) *Safeguards*—(1) *Restrictions on access to employer identification numbers by individuals*—(i) *Numbers maintained by the Secretary of Agriculture.* The individuals who are permitted access to employer identification numbers obtained pursuant to paragraph (a) of this section and maintained by the Secretary of Agriculture are officers and employees of the United States whose duties or responsibilities require access to such employer identification numbers for the purpose of effective administration or enforcement of the Food Stamp Act of 1977 or for the purpose of sharing the information in accordance with paragraph (c) of this section.

(ii) *Numbers maintained by any other agency or instrumentality.* The individuals who are permitted access to employer identification numbers obtained pursuant to paragraph (c) of this section and maintained by any agency or instrumentality of the United States other than the Department of Agriculture are officers and employees of the United States whose duties or responsibilities require access to such employer identification numbers for the purpose of effective administration and enforcement of the Food Stamp Act of 1977 or for the purpose of investigation of violations of other Federal laws or enforcement of those laws.

(2) *Other safeguards.* The Secretary of Agriculture, and the head of any other

agency or instrumentality referred to in paragraph (c) of this section, must provide for any additional safeguards that the Secretary of the Treasury determines to be necessary or appropriate to protect the confidentiality of the employer identification numbers. The Secretary of Agriculture, and the head of any other agency or instrumentality referred to in paragraph (c) of this section, may also provide for any additional safeguards to protect the confidentiality of employer identification numbers, provided these safeguards are consistent with safeguards determined by the Secretary of the Treasury to be necessary or appropriate.

(e) *Confidentiality and disclosure of employer identification numbers.* Employer identification numbers obtained pursuant to paragraph (a) or (c) of this section are confidential. No officer or employee of the United States who has or had access to any such employer identification number may disclose that number in any manner to an individual not described in paragraph (d) of this section. For purposes of this paragraph (e), *officer or employee* includes a former officer or employee.

(f) *Sanctions*—(1) *Unauthorized, willful disclosure of employer identification numbers.* Sections 7213(a)(1), (2), and (3) apply with respect to the unauthorized, willful disclosure to any person of employer identification numbers that are maintained pursuant to this section by the Secretary of Agriculture, or any other agency or instrumentality with which information is shared pursuant to paragraph (c) of this section, in the same manner and to the same extent as sections 7213(a)(1), (2), and (3) apply with respect to unauthorized disclosures of returns and return information described in those sections.

(2) *Willful solicitation of employer identification numbers*<sup>1</sup>. Section 7213(a)(4) applies with respect to the willful offer of any item of material value in exchange for any employer identification number maintained pursuant to this section by the Secretary of Agriculture, or any other agency or instrumentality with which information is shared pursuant to paragraph (c) of this section, in the same manner and to the same extent as section 7213(a)(4) applies with respect to offers (in exchange for any return or return information) described in that section.

(g) *Delegation.* All references in this section to the Secretary of Agriculture are references to the Secretary of Agriculture or his or her delegate.

(h) *Effective date.* Except as provided in the following sentence, this section is effective on February 1, 1992. Any provisions relating to the sharing of information by the Secretary of Agriculture with any other agency or instrumentality of the United States are effective on August 15, 1994.

Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

Approved: September 7, 1995.

Cynthia G. Beerbower,  
*Deputy Assistant Secretary of the Treasury.*  
[FR Doc. 95-24467 Filed 10-2-95; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF LABOR

### Employment Standards Administration, Wage and Hour Division

#### 29 CFR Part 4

#### Service Contract Act; Labor Standards for Federal Service Contracts

**AGENCY:** Wage and Hour Division, Employment Standards Administration, Labor.

**ACTION:** Final rule.

**SUMMARY:** This document revises 29 CFR part 4 to delete the requirement in § 4.7 of 29 CFR part 4 that any service contract of the Federal Government in an amount less than \$2,500 that is subject to the McNamara-O'Hara Service Contract Act of 1965, as amended (SCA), must contain a clause specifying that the contractor or any subcontractor shall pay the minimum wage under the Fair Labor Standards Act (FLSA) to employees engaged in the performance of the contract. This revision is in response to the new "micro purchase" authority established by § 4301 of the Federal Acquisition Streamlining Act of 1994 (FASA) and facilitates the use of government credit cards for the purchase of supplies and services under \$2,500.

**DATES:** This rule is effective October 3, 1995.

**FOR FURTHER INFORMATION CONTACT:** Richard M. Brennan, Acting Director, Division of Policy and Analysis, Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor, Room S-3506, 200 Constitution Avenue, NW., Washington, DC 20210; telephone (202) 219-8412. This is not a toll free number.

#### SUPPLEMENTARY INFORMATION:

##### I. Paperwork Reduction Act

This rule contains no reporting or recordkeeping requirements subject to